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Department of Taxation

annual report

1983-1984

Commonwealth of Virginia

COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

The Honorable Charles S. Robb
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Robb,

Some of the most exciting and innovative changes of our history were experienced by the Department of Taxation during the 1983-84 fiscal year.

The most visible of these was the completion of our $4.9 million dollar renovation, a project which has revitalized and beautified the historic building that serves as our home. In the few months since the conclusion of this effort our agency has already seen results—not the least of which has been an increased efficiency in our tax processing function.

Another area of continuing change during fiscal 1983-84 was in the development of our State Tax Accounting and Reporting System (STARS). Two of the five modules comprising the business tax portion of the system were brought on-line by year's end, and significant activity occurred in two others. When the business tax portion of STARS is completed in late 1985, this agency will be able to handle even greater numbers of tax transactions more quickly.

Through these and other accomplishments, which are further detailed in the accompanying 1983-84 Annual Report, the Department of Taxation will strive to continue fulfilling its obligation to the citizens of the Commonwealth in a commendable manner.

Respectfully yours,

W.H. Forst
State Tax Commissioner

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Fred C. Forberg
Director
Property Tax Division

Robert T. Benton
Director
Research Division

Ike A. Nooe
Director
Planning and Control Division

Danny M. Payne
Director
Tax Policy Division

Kenneth W. Thorson
Barbara Rose
Julia K. Hatcher
Nancy W. Kane
Assistant Attorneys General

Timeline

1915	State Tax Board established.
1924	Board replaced with State Tax Commission which was directed by Auditor of Public Accounts, Second Auditor and State Treasurer.
1926	Commission reorganized by action of General Assembly. C. H. Morrissett appointed as Chairman of the Commission and State Tax Commissioner.
1927	Commission abolished by State Administrative Reorganization Act, with the Department of Taxation designated as its replacement. Morrissett retained as first State Tax Commissioner.
1930-39	Great Depression caused slump in revenue collection.
1940-49	Period of continued growth in personnel and services. Compliance and taxpayer education efforts emphasized. First Special Fund Tax introduced.
1950-59	Population growth, and resulting demand for public services drew heavily on revenue collections which were increasing by 10% annually.
1960-69	Increased revenue needed to meet demands for public services. Withholding, Sales and Use tax legislation implemented. New taxes required expansion of agency staff and services.
1970-79	Morrissett retired in 1970; W. H. Forst appointed State Tax Commissioner in 1971. Department reorganized by function; 17 major divisions consolidated into 7. Virginia income tax laws adjusted to mirror federal tax code. Taxpayer assistance and compliance efforts expanded.
1980-84	Significant new strides are being taken in the areas of revenue forecasting (through Commonwealth Data Base), tax processing and information management (through Systems Development), and tax administration. The beginning of a decade of promise and progress.

DESCRIPTION OF FUNCTIONS

REPORTING TO THE OFFICE OF THE COMMISSIONER

Planning and Control Division: Manages the internal audit and systems quality assurance activities, as well as the Commonwealth Data Base function. Holds responsibility for development of agency MIS and long-range planning mechanisms.

Property Tax Division: Assists localities throughout the state with real and personal property assessments and prepares real property identification maps. Provides training in assessment and mapping for locality personnel.

Public Information Office: Coordinates publications, public relations and employee communications.

Research Division: Develops general fund revenue estimates, analyzes revenue flow, prepares fiscal impact analyses on proposed legislation.

Tax Policy Division: Recommends administrative policy regarding state taxes and develops regulations. Coordinates and tracks proposed tax legislation.

Legal: Four Assistant Attorneys General, assigned to the Office of the Commissioner by the Office of the Attorney General, provide legal advice and representation in courts of law to the department.

OFFICE OF ADMINISTRATIVE OPERATIONS

Budget Planning Office: Prepares operating budget proposals for the agency and tracks program expenditures. Serves as agency liaison with State Department of Planning and Budget.

Accounting Office: Handles employee payroll and maintains agency appropriation and expenditure accounting system.

Personnel and Training Office: Coordinates agency personnel policies and procedures, handles agency recruitment, conducts employee orientation, maintains employee training program.

Systems Development Project Team: Designs and implements new computer systems to support the major tax administration functions of the agency. Oversees maintenance and operation of current systems.

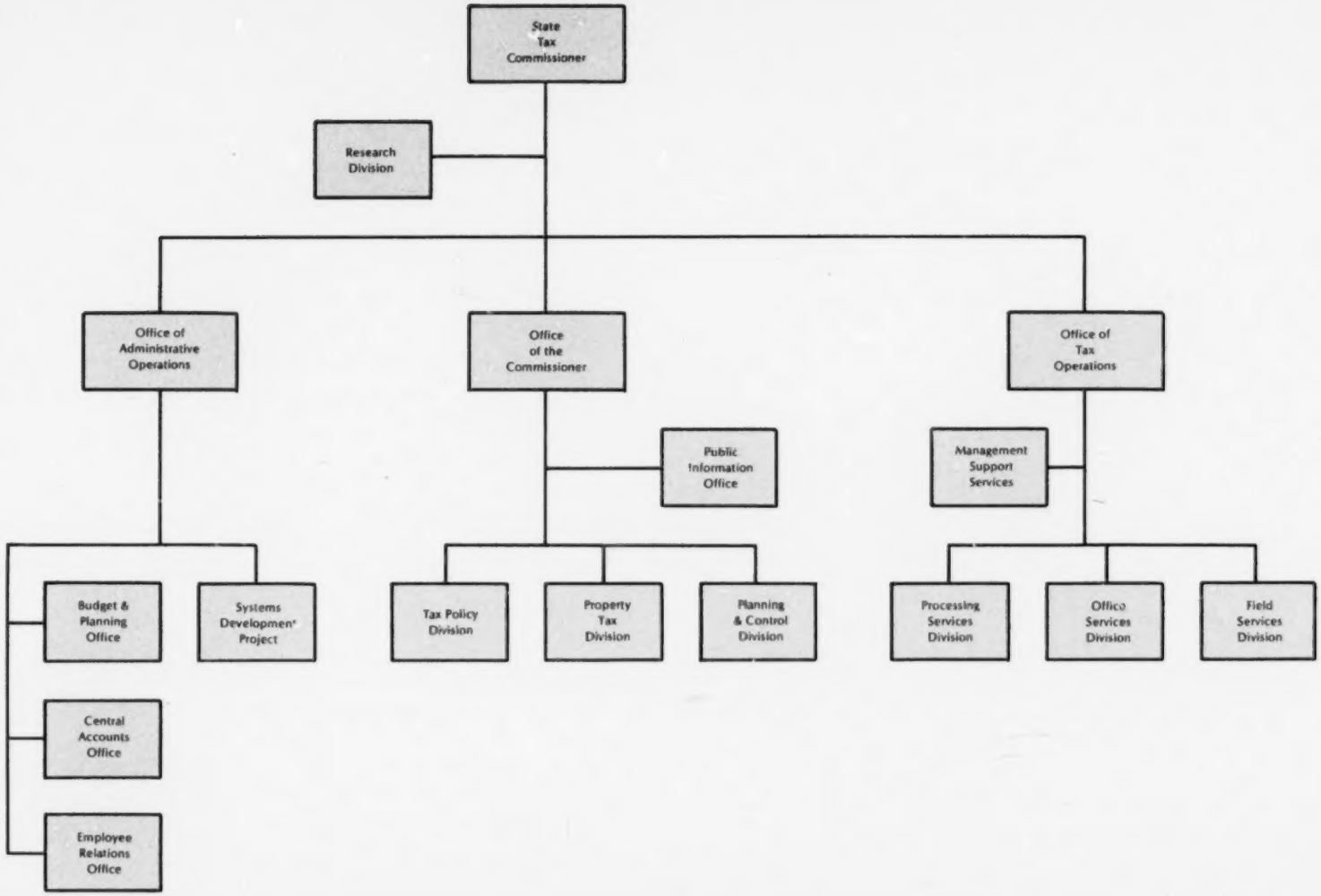
OFFICE OF TAX OPERATIONS

Field Services Division: Enforces state tax laws through audit, investigation and delinquent collections. Eight district offices execute this responsibility in specific geographic areas throughout the state.

Office Services Division: Collects delinquent taxes through various office collection methods, provides taxpayer assistance, conducts office audits and cooperates with the district offices in conducting field audits.

Processing Services Division: Issues refunds, processes all tax returns and deposits remittances received, maintains accounts receivable, controls the central files and registers new businesses. Also maintains and distributes forms and supplies, handles all incoming and outgoing mail, and provides word processing and data entry services.

Management Support Services Group: Provides procedures documentation, cost-benefit analysis and forms design. Serves as liaison and contact for agency computer operation with the Department of Computer Services.



DEPARTMENT OF TAXATION ORGANIZATIONAL CHART

Renovation Wrap-Up

A decade of planning and nearly 18 months of construction work were brought to a successful conclusion for the Department of Taxation during fiscal 1983-84, as renovation was finally completed on the agency headquarters building at 2220 West Broad Street. The massive exterior and interior improvements which resulted had ranked among the department's top priorities for a number of years and, both aesthetically and functionally, they are expected to greatly enhance the life and usefulness of the historic building which has served as home to a shoe factory, a retail store and another state agency.

As the fiscal year began, five of seven phases under which the renovation process had operated were complete. A sixth phase was almost finished, and work on the seventh and final phase was ready to commence. Many employees had been moved to and were already functioning in their new, permanent work environments, but some still found themselves in temporary locations and all continued to deal with the problem of working amidst the disturbance of construction. Despite the inconvenience of the renovation, however, the entire work force had already begun to enjoy such "luxuries" as the new 105-seat lunchroom. And everyone had begun to look forward to an open house/dedication which was being scheduled for the project's conclusion.

Late in the 1982-83 fiscal year a steering committee of employees and managers had already begun preparations for this open house celebration. A variety of implementation committees were appointed to complete the planning and arrangements for events, which included a dedication ceremony, an Employee Family Day and a week of open houses for special groups such as commercial friends, local government officials and Division of Motor Vehicles employees.

Phase VII renovation work was concluded in late October and, with the exception of some minor painting, furnishing changes and "touch ups", all was in readiness for the Grand Opening Celebration in mid-November. Featured events included a dedication ceremony and keynote address by Governor Charles Robb; guided tours of the building; displays depicting various aspects of the department's operations and structure and the history of the building, and a Sunday afternoon reception and cake-cutting for employees and families. Special open houses and tours were also conducted for state commissioners of the revenue and other local officials, Department of Taxation district office personnel, commercial vendors and architectural professionals who had been involved in the renovation itself and DMV employees.

As the 1983-84 fiscal year progressed, renovation-related activity continued even though actual construction work had ceased. Tax Commissioner W.H. Forst delivered speeches related to the project on several occasions, the most notable of which was the 1984 annual meeting of the National Association of Tax Administrators. The Department of Taxation was also named the recipient of three awards given on the national level. One of these was the Honor Award for "excellence in the design of (its) headquarters building", given by the Virginia Society of the American Institute of Architects. The second award was "Owner of the Year", an honor bestowed to four companies from across the U.S. by *Building Design & Construction* magazine, publication of the architectural profession. The final honor was the Amarlite Environmental Awards as "Most Outstanding Project in the Category of Remodeling-1983," given by the Amarlite division of the Arco Metals Company.

These awards cited several factors which made the Department of Taxation's renovation effort unique and led to the project's selection as an award recipient. These factors included the savings to the Commonweath which were realized, the increased productivity achieved in the processing of tax returns, and the fact that the entire project was accomplished with employees in the building and with minimal interruption in taxpayer services. To further elaborate:

(1) *Savings to state*—A savings of nearly $3

million was realized by renovating an existing building rather than erecting a new facility. This was due to the fact that the square foot cost for renovation was approximately $35, as compared to $65 for constructing a new building. Total cost of the project was $4.9 million.

(2) *Better tax processing*—One of the initial reasons for the department's search for a new home, and for the decision to renovate the Broad Street facility, was the need for a building that could provide a flexible, functional interior layout in which to carry out the tax processing function most efficiently. The 1984 tax year was the first year the agency had full use of its "new" facility, and results were already apparent: the department processed 2.5 million returns in the first six months and, by April, was 100,000 refunds ahead of its best previous year. All of this was accomplished additionally, with no increase in numbers of employees.

(3) *Employees in building*—All renovation work was performed while employees continued to occupy the building, a situation which was difficult at best during the periods of heaviest construction work. Employees endured dust, noise, an unsightly workplace and other disturbances with only minimal interruptions to taxpayer services.

Throughout the entire renovation process, the Department of Taxation continued to function efficiently because of its dedication to a commitment which has characterized the agency through its history. This commitment concerns the taxpayers of Virginia and the agency's pledge to afford them the highest possible quality of service.

Today the renovation is complete, the agency is comfortable in its new home at last, and this old commitment has not changed. The extensive and much-needed modifications which came about as a result of the renovation have assured the continuation of this promise and will guide the department into a new era of tax administration for all peoples of the Commonwealth.

State Tax Accounting and Reporting System

The Systems Development Project Team produced a flurry of activity during the 1983-84 fiscal year, as team members intensified their efforts in four of the five modules comprising the business tax portion of the State Tax Accounting and Reporting System (STARS).

By year's end, the modules of Correspondence and Accounting had been brought on-line. In addition, the billing component of the Accounts Receivable Module was brought up, and significant pre-implementation activity occurred in two more of the five components of that module.

Finally, general design work was completed in the Return Payment Processing Module and detail design began.

As the 1984-85 fiscal year began, STARS consisted of three completed modules: Correspondence, Accounting, and Registration, which had been implemented earlier during FY 1982-83. The system boasted a "store-house" of over 14 million financial detail records for approximately 350,000 taxpayers and the handling of more than 600,000 requests for this information each month. In the Registration and Accounting data bases alone 3.1 billion characters of information were stored—meaning that if all the information were to be printed continuously, with no spaces in between, the list would run from New York City to Rio de Janeiro!

The following is a summary of the modules which saw action during the 1983-84 fiscal year, along with a brief explanation of the purpose/benefits of each.

Correspondence Module

The primary purpose of this module is to provide for the centralized production of all correspondence leaving the Department of Taxation. It acts as a support to the other STARS modules in that its sole purpose is to produce, track and store correspondence required by the other modules.

Brought on-line in March 1984, this module prints both user-requested and systems-generated taxpayer correspondence letters. In addition, it creates a follow-up file and maintains a history file of all correspondence sent to a taxpayer. As of July 1984 more than 20,000 letters had been printed, and information processing personnel were being

trained to maintain the correspondence and authority data bases.

Accounting Module

This module provides for the maintenance of accounting information about business taxpayers registered with the Department of Taxation and was implemented in stages which were completed during Spring 1984. The first phase concentrated on editing and posting the data and provided generalized taxpayer inquiries; the second phase provided on-line capabilities for everyday agency functions, such as assessments and abatements, locality transfers of funds, bad check and bond entry and inquiry, deposit adjustments, charge-offs, refunds, non-cash credits, and unidentified check entry and inquiry.

Approximately 300 people had been trained in the use of the accounting screens by the end of the fiscal year.

Accounts Receivable Module

This module's basic purpose is to generate bills for assessments, to provide updated information concerning these assessments and to process them through the various collection stages. Developed to provide a direct link between any assessment action and a specific person within the Department of Taxation, the module is expected to greatly enhance monitoring any communication concerning assessments.

The module is divided into five components: 1) Billing, 2) Non-Filer (Delinquency), 3) Collections Tracking, 4) Audit Tracking, and 5) Bankruptcy and Partial Payments. The billing phase, which was brought on-line simultaneously with the first phase of Accounting in August 1983, automatically produces first and second notice bills and ages and assigns the unpaid bills to the various units responsible for collection. In addition, it automatically assesses penalty and interest on all bills when they move within the collection process.

The Non-filer (Delinquency) phase, which was to be brought up on July 1, 1984, provides for automatic and on-line generation of statutory assessments. The Collections Tracking phase, which was stated for introduction in December 1984, will automatically assign a taxpayer account to an individual for handling and will maintain an inventory of the accounts assigned to each person. This phase will also maintain employee work schedules on display terminals, create and maintain an on-line history file of all contacts with the taxpayer and provide statistical information to management. A major task of the Systems Development Team in conjunction with this module has been to provide home-based agents with display terminals, thereby allowing them access to the same information that is available in the district offices.

Return Payment Processing Module

This module is the primary system for the processing of business tax returns, bills and payments. The general design phase was completed in early March 1984, and detail design was to begin soon after. Plans are for the module to be brought into the STARS system in three major steps: 1) Employer's withholding tax will be implemented on January 1, 1985, 2) Corporation tax on April 1, 1985, and 3) Sales and use taxes on July 1, 1985. Associated with the module the department was to begin early in the 1984-85 fiscal year, the process of acquiring six new remittance processors that will encode, endorse, microfilm and sort documents.

Background

The Systems Development project was established in August 1980 to design, develop and implement new automated and manual systems that support agency tax processing, accounting and control requirements. The first task accomplished by the project team was to define the system needs and requirements of departmental personnel. Various alternatives for solving the systems requirements were examined next, and one of these was selected by agency management. Finally, functions were defined and divided among seven modules, which became the State Tax Accounting and Reporting System (STARS).

The timetable for completion of the business tax portion of the system extends through 1985. The individual system will be introduced after the business tax portion is completed.

REVENUE AND EXPENDITURE
DEPARTMENT NET COLLECTIONS BY TAX SUBJECT
Fiscal Years 1983 and 1984

General Fund Revenues	FY 1984	FY 1983	Percent Change
Bank franchise (state's share)	$ 2,407,852	$ 2,276,714	+ 5.8
Beer and beverage	34,867,183	33,661,544	+ 3.6
Corporate income	242,706,555	183,215,161	+32.5
Individual income	1,770,730,389	1,552,147,842	+14.1
Inheritance, gift and estate	26,299,032	17,818,606	+47.6
Intangible personal property*	13,014,196	11,725,993	+11.0
Recordation, deeds, wills, etc.	54,621,978	37,648,508	+45.1
State sales and use	835,497,372	721,579,944	+15.8
Tobacco products	17,120,575	17,478,765	− 2.0
Watercraft sales	1,719,211	1,380,254	+24.6
Total**	$2,998,984,343	$2,578,933,331	+16.3
Special Fund Revenues			
Aircraft sales and use	$ 828,235	$ 824,265	+ 0.5
Egg promotion	121,442	118,725	+ 2.3
Forest products	1,207,092	1,070,740	+12.7
Peanut excise	148,898	159,463	− 6.6
Slaughter hogs & feeder pigs	156,907	132,194	+18.7
Soybeans	135,248	129,168	+ 4.7
Total	$ 2,597,822	$ 2,434,555	+ 6.7
Aggregate (All Funds)	$3,001,582,165	$2,581,367,886	+16.3

Note: Not included in this table are: (1) the soft drink excise tax—$126,665; (2) the litter tax—$423,725; and (3) the sales tax on fuel in the Northern Virginia transportation district—$9,655,154.50.
* The 1982 General Assembly repealed the tax on Capital Not Otherwise Taxed effective January 1, 1983, and imposed the Intangible Personal Property Tax.
** The total shown here for FY 1983 differs from that published in the 1982-83 Annual Report because Watercraft Sales Tax was inadvertently excluded.

DEPARTMENT OF TAXATION EXPENDITURES*
Fiscal Year Ended June 30, 1984

Budget Programs	Expenditure
Revenue Administration Services	$15,032,500
Research Services	567,722
Tax Value Assistance to Localities	699,615
Administrative and Support Services	6,826,532
Total	$23,126,369
Cost per $100 of collections	$.77

*The department is custodian of the funds appropriated to the State Land Evaluation Advisory Committee. The committee expenditure for the fiscal year was $44,460 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Affairs, the Director of the Department of Conservation and Economic Development, and the Director of the Commission of Outdoor Recreation. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totalled $181,885 in FY 1983-84.

REVENUE COLLECTIONS

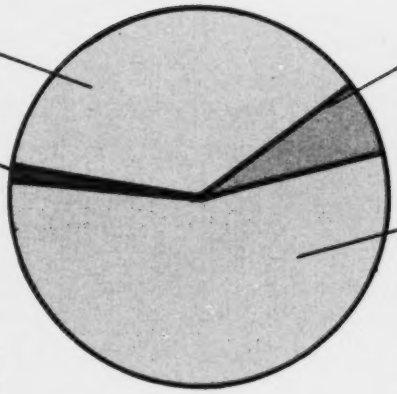
TOTAL REVENUE COLLECTIONS
by the Commonwealth of Virginia
Fiscal Year 1983-1984
$7,116,899,033

Total General Fund Revenue
$3,437,605,211

General Fund Revenues
Collected by Department of Taxation
$2,998,984,343

Special Fund Revenues
Collected by Department of Taxation
$2,597,822

Total Revenues
Collected by Department of Taxation
$3,001,582,165



Total Special Fund Revenue
$3,679,293,822

General Fund Revenues From Other Sources
$438,620,868
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

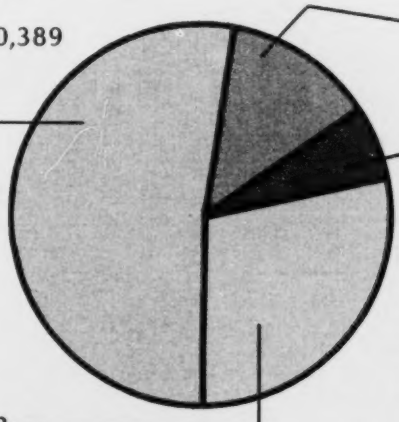
Special Fund Revenues From Other Sources
$3,676,696,000
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenues
From Other Sources
$4,115,316,868

DEPARTMENT OF TAXATION REVENUE COLLECTIONS
Fiscal Year 1983-1984
$3,001,582,165

Individual Income
(59.0%) $1,770,730,389

State Sales and Use
(27.8%) $835,497,372



Corporation Income
(8.1%) $242,706,555

Other
(5.1%) $152,647,849

Beer and Beverage
(1.2%) $34,867,183

Recordation, Deeds, Wills, etc.
(1.8%) $54,621,978

Inheritance and Gift
(0.9%) $26,299,032

Tobacco Products
(0.6%) $17,120,575

Intangible Personal Property
(0.4%) $13,014,196

Bank Franchise
(.08%) $2,407,852

Watercraft Sales
(.06%) $1,719,211

Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Slaughter Hogs and Feeder Pigs, Soybeans)
(.09%) $2,597,822

Commonwealth Data Base Progress Summary

(Editor's Note: By act of the 1984 General Assembly, the Commonwealth Data Base was transferred organizationally from the Department of Taxation to the Department of Planning and Budget effective July 1, 1984. The following is a summary report of the activities of the CDB Task Force during fiscal 1983-84 and will be the last published in this agency's annual report.)

The CDB Task Force was created in 1980 to develop a community type of data base to help eliminate duplication of data bases and information systems in Virginia's state government. The task force's goal is to develop a central storehouse of data and programs which will meet the needs of those users who require this information, such as state agencies, planning districts, businesses, and/or industry, counties and incorporated cities as well as other states.

During the 1983-84 fiscal year, the task force maintained its activity in such componets as the Virginia Large-Scale Econometric Model, the Water Use Data System and the Image Processing and Geo-Based Modules. More details on the progress in each component are found below.

Water Use Data System

The National Water Use Data System is designed to collect water usage data by geopolitical areas within states. When the system is completed in 1985, data will be made available to all of the 50 United States through a hook-up to the National Water Use facilities in Reston, Virginia.

CDB worked on this project with members of the U.S. Geological Survey (Reston), the U.S. Geological Survey (Richmond), the State Water Control Board and the Virginia Departments of Health and Agriculture during fiscal 1983-84. Representatives from the states of Georgia, Iowa and Maryland also participated in the project.

Large Scale Econometric Model

The Virginia Large-Scale Econometric Model (VLSEM) is a computerized collection of data which shows, in numerical terms, how various sectors in the state's economy interact with each other and with corresponding sectors on the national level. Use of the information contained in the model will ultimately enable government and business officials to make significant strides in economic forecasting.

During the 1983-84 fiscal year, a contract for interactive data services, model maintenance, forecasting and consulting was continued with Chase Econometrics, Inc., developer of the model.

Image Processing and Geo-Based Modules

The Image Processing Module was developed under a contract with the Virginia Institute of Marine Science (VIMS) at the College of William and Mary and is designed to convert remotely-sensed data from the Landsat III satellite to an operational format. Interactive image processing of the Landsat Data System, consisting of hardware and software, have been implemented by the end of fiscal 1983-84. The geo-based module was designed to convert geo-based computer programs and data bases to the operational stage and was developed by the Department of Fisheries and Wildlife Sciences at Virginia Polytechnic Institute and State University (VPI & SU).

Throughout the 1983-84 fiscal year, CDB continued active contracts with VIMS and VPI for research and development of these projects.

Major Tax Legislation

The following bills represent some of the more significant legislation enacted by the 1984 Session of the General Assembly. The *Legislative Digest*, published annually by the Department of Taxation, contains more detailed references to bills affecting state and local taxation. This publication is available upon request.

SENATE BILL NO. 127 (Chapter 729)

This act continues the deferral of Excess Cost

Recovery benefits for corporate and individual income tax purposes. It requires that 30 percent of actual Accelerated Cost Recovery System (ACRS) deductions continue to be added to Virginia taxable income for each taxable year after January 1, 1984, and that 20 percent of the amount added in each biennium (two years) may be deducted from Virginia taxable income in each of the next five years. This act is effective for taxable years beginning on and after January 1, 1984.

SENATE BILL NO. 127 (Chapter 729)

This act eliminates the rate of state tax on intangible personal property. The effective date of this act is January 1, 1985.

HOUSE BILL NO. 211 (Chapter 171)

This act classifies computer application software, except software which is inventory of a computer software manufacturer, as intangible personal property segregated for state taxation only and exempts such property from state taxation. The effective date of this act is July 1, 1984.

HOUSE BILL NO. 320 (Chapter 680)

This act clarifies the definition of intangible personal property by referencing capital of a trade or business. This act is effective July 1, 1984.

HOUSE BILL NO. 879 (Chapter 693)

This act totally exempts from tax machinery, tools, repair parts, power, and supplies when the preponderance of such items' use is direct use in manufacturing, processing, refining, converting or mining. Under the provisions of this act, items used both directly and indirectly in such industrial activities will no longer be taxed based upon the percentage of the items' taxable use to overall use. Therefore, an item will be exempt from tax if it is used more than 50 percent of the time in exempt activities and will be taxable, based on full value, if used 50 percent or more in taxable activities. This act is effective July 1, 1984.

SENATE BILL NO. 11 (Chapter 269)

This act permits participation in the Set-Off Debt Collection Program by state district and circuit courts effective July 1, 1984.

Tax Administration Highlights

Set-Off Debt Collection

The 1984 tax processing year marked the second year of administration of the Set-off Debt Collection Program, and this year saw a significant increase in the number of claims filed and dollars collected due to the implementation of a 1983 amendment to the set-off act.

The Set-off Debt Collection Act (1981) provides that persons who owe debts to state agencies may have the amounts of those debts deducted from any individual income tax refunds due them. Participation in the program was optional during the 1983 tax year, the first year of its administration, when just over 45,000 claims were filed by 21 controlling state agencies.

A 1983 amendment to the set-off act made the program mandatory for all state agencies effective July 1, 1983, and during the 1984 tax year, a total of 48 controlling state agencies filed 101,721 claims totalling over $93 million. A second provision of the 1983 amendment, allowing local governments the option to participate in the Set-Off program, takes effect with tax refunds issued in 1985.

The 1983-84 fiscal year produced two noteworthy statistics with regard to Set-Off:

1) A total of 39,864 claims were matched to refunds via social security numbers and the department succeeded in disbursing more than $2 million to participating agencies;
2) The Set-Off Act was amended again, this time to allow all court systems to participate effective July 1, 1984. (Note: At press time, 185 local governments and 32 circuit courts had filed their intentions to participate in Set-Off during FY1984-85.)

In anticipation of local government's participation in the program, the department made Set-off presentations to each of the eight regional meetings of the Commissioners of the Revenue early in the 1983-84 fiscal year.

Railroad Assessment Responsibilities

On January 1, 1984, the department began its new responsibility of assessing for state taxation the rolling stock of railroads and rail car companies and of assessing for local taxation all other property of railroads, car companies and interstate pipeline transmission companies. Formerly a responsibility of the State Corporation Commission, this task has been transferred to the Department of Taxation by act of the 1983 General Assembly.

In order to properly manage and perform this new mission, the department established a Railroad and Pipeline Appraisal Section within the Office of the Commissioner. As one of its first tasks, this group began an examination and evaluation of alternatives for administering railroad property taxes. The result of the investment was the agency's decision to adopt an assessment methodology different from that used in previous years.

State taxes generated by assessments on railway rolling stock amounted to $5.3 million in 1984. The assessed values used by localities to compute local taxes on other railroads and interstate pipeline property were to have been distributed to localities on September 1, 1984.

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INDIVIDUAL INCOME TAX

TABLE 1.1

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1982

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Total Taxable Income	Total Tax
$ 0 - $ 999	$ 28,759,604	$ 48,051,962	$ 60,823,462	$ 62,397,302	$ 123,220,764	$ 735,229	$ 1,721
1,000 - 1,999	111,611,678	54,253,071	5,463,811	87,625,819	93,089,630	5,480,454	25,771
2,000 - 2,999	188,699,212	59,789,914	7,030,021	88,937,005	95,967,026	44,617,192	79,911
3,000 - 3,999	284,233,004	71,629,606	12,829,732	94,427,854	107,257,586	113,623,751	2,275,692
4,000 - 4,999	351,157,307	76,106,615	18,720,316	90,684,781	109,405,097	172,629,132	3,485,756
5,000 - 5,999	416,371,500	79,682,767	24,321,554	87,903,348	112,224,902	230,467,056	4,916,518
6,000 - 6,999	482,157,056	81,322,615	28,656,306	86,088,724	114,745,030	290,851,346	6,663,806
7,000 - 7,999	590,633,217	88,467,863	34,364,465	91,587,107	125,951,572	379,624,423	9,652,366
8,000 - 8,999	662,203,730	89,468,324	39,225,645	91,212,484	130,438,129	444,986,605	12,577,061
9,000 - 9,999	705,806,651	88,428,796	43,923,042	92,871,869	136,794,911	481,787,214	14,642,046
10,000 - 10,999	746,250,846	86,484,973	49,546,121	95,696,432	145,242,553	514,811,371	16,498,780
11,000 - 11,999	753,756,561	82,267,737	53,032,246	93,676,808	146,709,054	523,776,424	17,473,387
12,000 - 12,999	782,465,573	79,981,107	57,452,913	94,485,106	151,938,019	548,408,949	18,901,943
13,000 - 13,999	804,170,842	77,520,985	63,065,150	92,420,701	155,458,851	568,546,952	20,110,300
14,000 - 14,999	816,394,665	75,354,133	67,015,216	85,162,242	152,177,458	584,965,202	21,216,073
15,000 - 19,999	4,209,115,373	344,707,412	410,137,392	324,354,516	734,491,908	3,106,095,067	120,447,561
20,000 - 24,999	4,551,732,501	321,896,674	536,875,725	211,096,023	747,971,748	3,454,883,297	143,654,111
25,000 - 29,999	4,454,485,567	279,824,339	614,135,427	118,716,035	732,851,462	3,416,692,661	147,925,403
30,000 - 34,999	4,063,704,386	226,822,676	625,883,970	58,049,713	683,933,683	3,130,880,351	139,614,504
35,000 - 39,999	3,547,210,578	176,962,764	580,218,998	26,411,938	606,630,936	2,742,740,551	125,853,717
40,000 - 44,999	2,896,433,955	130,417,244	489,738,140	11,127,967	500,866,107	2,248,034,204	105,837,462
45,000 - 49,999	2,326,817,575	95,101,638	404,756,030	4,646,938	409,402,968	1,805,534,926	86,848,156
50,000 - 74,999	5,632,247,542	188,856,511	994,941,914	3,905,825	998,847,739	4,394,379,565	219,735,384
75,000 - 99,999	1,580,455,724	37,229,506	273,742,025	272,648	274,014,673	1,242,131,356	65,207,202
100,000 and over	3,308,686,720	32,622,031	526,280,830	152,370	526,433,200	2,255,194,840	124,753,858
Totals	$44,295,561,367	$2,973,251,263	$6,022,180,451	$2,093,911,555	$8,116,092,006	$32,701,878,118	$1,428,398,485

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

TABLE 1.2

Number and Type of Returns, by Virginia Adjusted Gross Income Classes—Taxable Year 1982

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$ 0 - $ 999	45,346	8,698	2,799	436	57,279
1,000 - 1,999	64,881	5,216	3,875	302	74,274
2,000 - 2,999	63,706	7,228	4,111	517	75,562
3,000 - 3,999	65,379	10,633	4,194	1,034	81,240
4,000 - 4,999	59,784	12,441	4,062	1,865	78,152
5,000 - 5,999	55,388	13,606	3,971	2,791	75,756
6,000 - 6,999	52,531	13,854	4,040	3,752	74,177
7,000 - 7,999	54,788	14,915	4,294	4,700	78,697
8,000 - 8,999	53,084	14,895	4,243	5,726	77,948
9,000 - 9,999	48,630	14,739	4,284	6,682	74,335
10,000 - 10,999	44,864	14,731	3,977	7,541	71,113
11,000 - 11,999	39,935	13,745	3,575	8,312	65,567
12,000 - 12,999	36,512	13,536	3,333	9,232	62,613
13,000 - 13,999	33,582	12,804	3,120	10,093	59,599
14,000 - 14,999	30,262	12,521	2,846	10,704	56,333
15,000 - 19,999	111,914	55,895	10,720	63,436	241,965
20,000 - 24,999	67,560	50,992	6,456	77,958	202,966
25,000 - 29,999	36,287	42,653	3,535	80,115	162,590
30,000 - 34,999	19,719	31,383	1,982	72,411	125,495
35,000 - 39,999	11,791	23,112	1,129	58,910	94,942
40,000 - 44,999	6,706	17,143	661	43,857	68,367
45,000 - 49,999	4,167	12,542	472	31,953	49,134
50,000 - 74,999	6,598	26,027	973	61,979	95,577
75,000 - 99,999	1,361	5,478	287	11,494	18,620
100,000 and over	1,545	5,023	703	8,583	15,854
Totals	1,016,320	453,810	83,642	584,383	2,138,155

TABLE 1.3

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1982

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$ 0 - $ 999	57,279	66,513	13,774	4,143	77	84,507
1,000 - 1,999	74,274	79,845	12,595	3,078	55	95,573
2,000 - 2,999	75,562	83,388	16,185	5,515	77	105,165
3,000 - 3,999	81,240	92,998	21,422	10,219	171	124,810
4,000 - 4,999	78,152	92,586	25,796	13,240	198	131,820
5,000 - 5,999	75,756	92,306	30,315	14,447	254	137,322
6,000 - 6,999	74,177	91,969	33,577	13,912	260	139,718
7,000 - 7,999	78,697	98,497	38,686	13,656	275	151,114
8,000 - 8,999	77,948	98,799	40,934	12,524	282	152,539
9,000 - 9,999	74,335	95,967	42,205	11,852	276	150,300
10,000 - 10,999	71,113	93,591	42,001	10,974	255	146,821
11,000 - 11,999	65,567	87,870	41,617	9,815	235	139,537
12,000 - 12,999	62,613	85,636	40,490	9,217	240	135,583
13,000 - 13,999	59,599	82,782	39,979	8,193	199	131,153
14,000 - 14,999	56,333	79,846	39,897	7,490	175	127,408
15,000 - 19,999	241,965	362,586	188,165	29,949	748	581,448
20,000 - 24,999	202,966	333,028	136,566	20,797	582	540,973
25,000 - 29,999	162,590	286,113	168,130	14,623	402	469,268
30,000 - 34,999	125,495	229,793	138,733	11,058	318	379,902
35,000 - 39,999	94,942	177,268	110,303	8,350	192	296,113
40,000 - 44,999	68,367	129,509	82,093	6,420	130	218,152
45,000 - 49,999	49,134	93,764	60,053	5,052	108	158,977
50,000 - 74,999	95,577	183,860	119,575	12,010	214	315,659
75,000 - 99,999	18,620	35,679	22,912	3,610	49	62,250
100,000 and over	15,854	29,683	20,394	4,383	55	54,515
Totals	2,138,155	3,183,876	1,576,397	264,527	5,827	5,030,627

TABLE 1.4

Total Virginia Adjusted Gross Income, Total Tax, Effective Tax Rate, by Virginia Adjusted Gross Income Classes—Taxable Year 1982

Adjusted Gross Income Classes	Adjusted Gross Income	Total Tax	Effective Tax Rate on Adjusted Gross Income
$ 0 - $ 999	$ 28,759,604	$ 1,721	0.01%
1,000 - 1,999	111,611,678	25,771	0.02
2,000 - 2,999	188,699,212	79,911	0.04
3,000 - 3,999	284,233,004	2,275,692	0.80
4,000 - 4,999	351,157,307	3,485,756	0.99
5,000 - 5,999	416,371,500	4,916,518	1.18
6,000 - 6,999	482,157,056	6,663,806	1.38
7,000 - 7,999	590,633,217	9,652,366	1.63
8,000 - 8,999	662,203,730	12,577,061	1.90
9,000 - 9,999	705,806,651	14,642,046	2.07
10,000 - 10,999	746,250,846	16,498,780	2.21
11,000 - 11,999	753,756,561	17,473,387	2.32
12,000 - 12,999	782,465,573	18,901,943	2.42
13,000 - 13,999	804,170,842	20,110,300	2.50
14,000 - 14,999	816,394,665	21,216,073	2.60
15,000 - 19,999	4,209,115,373	120,447,561	2.86
20,000 - 24,999	4,551,732,501	143,654,111	3.16
25,000 - 29,999	4,454,485,567	147,925,403	3.32
30,000 - 34,999	4,063,704,386	139,614,504	3.44
35,000 - 39,999	3,547,210,578	125,853,717	3.55
40,000 - 44,999	2,896,433,955	105,837,462	3.65
45,000 - 49,999	2,326,817,575	86,848,156	3.73
50,000 - 74,999	5,632,247,542	219,735,384	3.90
75,000 - 99,999	1,580,455,724	65,207,202	4.13
100,000 and over	3,308,686,720	124,753,858	3.77
Totals	$44,295,561,367	$1,428,398,489	3.22%

TABLE

Total Virginia Adjusted Gross Income & Total Exemptions,

COUNTIES	VIRGINIA ADJUSTED GROSS INCOME							
	Total	0 - $2,999	$3,000 - $4,999	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $29,999
Accomack	$ 165,147,096	$ 2,470,465	$ 4,847,112	$ 21,847,380	$ 24,546,458	$ 20,426,761	$ 20,814,154	$ 16,569,172
Albemarle	474,175,628	3,091,124	5,597,344	24,400,781	38,243,600	41,451,196	40,899,097	42,192,790
Alleghany	86,132,843	663,286	1,528,087	6,483,383	7,238,875	9,013,514	10,632,831	13,897,259
Amelia	44,068,786	412,710	966,567	5,145,758	6,424,685	5,941,215	6,174,972	5,816,237
Amherst	168,481,742	1,289,323	2,744,642	14,763,262	19,526,184	21,173,578	22,998,005	24,336,601
Appomattox	69,581,854	631,555	1,235,096	7,046,266	7,870,568	8,672,461	9,706,407	10,086,756
Arlington	2,080,985,627	7,691,367	17,063,668	75,643,879	125,326,933	159,920,179	183,681,082	172,143,136
Augusta	367,505,951	2,789,373	5,829,560	27,628,332	39,869,095	45,833,701	49,005,923	48,243,865
Bath	39,730,130	260,394	823,776	4,735,636	5,211,939	4,799,940	5,017,323	4,454,419
Bedford	248,236,662	1,727,281	4,003,179	20,117,414	26,773,583	29,437,542	33,043,362	32,812,290
Bland	29,794,466	312,122	532,709	2,866,715	4,314,065	5,416,821	4,910,866	4,762,956
Botetourt	158,455,566	1,228,652	2,472,615	11,557,224	14,903,516	17,238,787	19,439,527	21,705,054
Brunswick	69,052,266	798,324	1,831,210	11,184,069	10,488,413	10,385,255	9,115,071	7,602,768
Buchanan	218,367,035	1,492,503	2,937,350	13,514,736	19,915,246	26,099,386	35,327,082	29,150,995
Buckingham	50,004,673	634,402	1,535,711	7,644,794	8,445,133	7,242,061	7,037,969	4,914,243
Campbell	304,704,915	2,382,357	4,960,752	24,763,145	30,946,976	36,338,966	41,023,767	40,003,026
Caroline	101,736,381	1,363,965	2,247,151	10,599,550	12,350,113	14,000,611	13,957,358	12,815,478
Carroll	123,251,763	1,206,926	2,941,463	17,410,847	21,036,619	22,057,777	22,237,612	14,309,243
Charles City	40,758,687	471,424	737,547	4,113,170	4,993,500	5,643,758	5,746,808	4,661,220
Charlotte	49,749,634	497,445	1,436,140	8,523,682	8,499,023	7,335,759	7,641,749	5,064,160
Chesterfield	1,484,119,643	8,287,779	13,838,538	52,470,566	80,287,688	97,468,174	137,224,810	162,761,425
Clarke	83,195,838	528,422	1,178,204	5,964,467	7,752,651	7,028,077	8,120,641	7,756,899
Craig	22,641,288	163,699	424,665	2,018,566	2,940,379	3,756,114	3,955,034	3,010,802
Culpeper	152,603,221	1,184,375	2,694,232	13,341,649	17,134,405	17,488,605	18,373,228	16,237,760
Cumberland	33,542,569	436,667	893,758	4,554,691	5,058,153	5,122,914	4,389,457	3,493,315
Dickenson	106,515,460	767,411	1,596,434	6,747,718	8,305,315	9,464,616	17,077,355	15,996,920
Dinwiddie	128,259,481	1,140,602	2,230,692	10,760,879	12,095,871	12,919,186	16,913,064	16,752,813
Essex	52,363,468	700,260	1,229,713	6,343,722	6,493,342	7,159,323	6,951,006	5,653,441
Fairfax	7,581,182,295	39,187,009	63,806,607	210,924,372	328,275,447	415,296,000	459,587,582	479,860,513
Fauquier	382,450,654	1,947,639	4,046,100	17,927,264	24,469,558	25,515,489	27,922,212	28,025,221
Floyd	55,547,700	524,480	1,287,113	6,881,327	8,909,558	8,878,407	10,179,411	7,189,758
Fluvanna	60,779,720	578,344	1,097,898	5,620,003	7,369,860	7,371,849	7,484,735	7,950,610
Franklin	208,214,814	1,544,321	4,140,126	22,235,616	27,248,467	27,370,921	31,025,697	26,340,723
Frederick	242,264,350	2,256,393	4,087,511	18,840,610	27,192,169	28,788,189	32,002,015	32,007,512
Giles	99,443,776	898,229	1,899,001	9,273,429	13,094,943	16,102,728	14,948,009	13,276,855
Gloucester	159,929,043	1,300,469	2,661,488	10,955,277	15,052,715	16,385,173	18,984,741	18,547,602
Goochland	97,066,603	673,091	1,358,799	6,472,601	8,955,932	8,834,952	8,658,152	9,603,745
Grayson	76,325,029	757,984	1,926,163	11,551,817	13,864,889	13,582,752	13,063,846	8,737,053
Greene	53,667,932	424,552	788,514	4,278,115	7,373,803	6,101,020	7,587,117	8,381,519
Greensville	54,183,187	611,035	1,442,103	6,974,298	8,526,154	8,247,351	7,707,222	6,631,303
Halifax	143,061,316	1,540,971	3,324,223	18,419,401	24,083,642	20,411,898	22,823,830	18,297,237
Hanover	453,157,632	3,143,624	5,763,897	23,810,577	33,243,919	36,200,879	43,613,380	52,935,384
Henrico	1,709,583,310	9,638,830	18,639,392	83,452,953	136,395,903	155,444,232	176,859,465	180,317,133
Henry	382,493,695	3,275,229	6,912,685	42,860,439	52,228,549	51,624,470	58,112,383	50,816,907
Highland	17,848,803	123,395	365,507	1,800,086	2,106,674	2,650,127	2,545,297	2,447,642
Isle of Wight	157,733,670	1,226,314	2,247,539	9,863,730	18,415,528	17,620,873	19,827,251	21,136,458
James City	202,755,889	2,077,973	3,528,752	14,421,248	16,677,334	17,305,581	17,550,812	19,742,642
King George	60,591,328	627,852	1,228,068	5,147,058	7,039,384	6,378,274	7,969,998	8,311,553
King and Queen	34,449,374	346,645	862,069	4,136,955	4,391,794	4,584,711	4,037,363	4,139,845
King William	67,582,831	541,179	1,035,944	5,643,775	5,670,704	6,044,701	6,643,515	8,914,328
Lancaster	73,521,306	766,152	1,514,479	6,503,660	7,285,735	7,037,389	8,173,268	7,510,228
Lee	106,518,820	1,166,499	2,786,893	12,152,224	13,400,463	13,136,326	14,249,988	14,035,739
Loudoun	612,698,418	3,210,784	5,645,492	24,268,889	35,820,343	40,285,792	44,721,953	52,110,911
Louisa	103,153,582	1,010,824	2,268,059	10,661,990	13,507,674	12,501,249	14,200,387	13,567,587
Lunenburg	55,370,188	697,428	1,644,371	9,189,054	8,798,942	8,326,114	7 891,982	5,647,424
Madison	56,541,759	488,043	1,287,074	6,376,696	8,160,723	7,202,271	7,472,454	6,789,983
Mathews	57,779,160	385,776	886,029	4,568,825	5,333,282	7,111,343	6,677,935	6,438,718
Mecklenburg	155,174,089	1,586,182	3,805,948	21,535,986	25,153,759	22,474,114	21,473,752	16,807,227
Middlesex	49,850,453	520,359	1,216,684	5,223,560	5,722,516	6,345,314	6,103,729	5,432,298
Montgomery	348,775,529	4,426,498	7,480,239	31,511,051	39,494,006	40,576,629	40,724,911	39,828,185
Nelson	63,389,600	674,135	1,284,842	7,130,651	9,414,698	8,339,780	8,675,098	8,027,581
New Kent	66,030,878	420,812	941,564	3,699,115	5,678,451	5,605,607	7,828,603	8,887,696
Northampton	67,630,353	1,115,688	2,256,586	9,806,444	10,806,444	8,313,370	7,801,408	5,903,210
Northumberland	64,121,141	586,844	1,433,915	6,284,095	7,337,372	8,238,330	6,815,240	6,941,685
Nottoway	77,182,988	781,145	1,613,401	9,424,839	10,140,493	9,603,409	10,653,296	9,534,077
Orange	133,782,848	991,738	2,207,344	11,772,850	14,824,294	12,766,398	13,545,237	14,812,827
Page	103,317,355	1,330,149	2,773,036	12,885,304	14,492,269	15,678,267	15,041,911	11,944,493
Patrick	88,638,290	647,670	1,858,860	11,274,882	15,491,956	12,765,391	14,206,095	12,154,880
Pittsylvania	360,049,552	3,375,809	7,475,397	41,579,440	54,697,447	47,370,194	56,007,386	49,373,742
Powhatan	82,003,530	548,052	1,181,236	4,956,287	6,793,619	7,859,296	9,479,256	9,789,402
Prince Edward	73,386,278	897,125	1,848,261	9,920,132	10,598,423	10,306,629	9,177,558	7,893,152
Prince George	132,123,649	1,044,356	1,819,554	7,697,205	10,357,855	11,009,799	16,212,914	16,898,032
Prince William	1,325,937,797	8,695,022	13,401,288	47,571,966	73,952,088	84,948,108	101,613,081	118,975,876
Pulaski	194,805,255	1,929,370	3,720,098	20,469,710	24,921,318	29,671,597	28,653,829	25,920,297

1.5

Total Deductions, Number of Returns—Taxable Year 1982—by Locality

			EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
$30,000 - $34,999	$35,000 - $39,999	$40,000 - and over	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
$13,097,988	$ 10,042,004	$ 30,485,602	28,390	$ 16,925,062	9,327	2,185	$ 26,625,524	11,512	5,660	2,443	286	3,123
40,762,314	34,490,022	203,047,360	47,716	28,293,620	12,345	8,039	89,072,823	20,384	9,583	4,231	349	6,221
11,339,048	8,325,459	17,011,101	12,564	7,476,413	3,181	1,490	12,941,870	4,671	1,610	1,572	46	1,443
4,397,110	3,042,957	5,746,575	7,375	4,407,914	2,164	730	7,751,154	2,894	1,244	725	65	860
20,115,250	14,863,805	26,671,092	24,358	14,558,521	6,530	3,174	28,502,085	9,704	4,027	2,133	133	3,411
8,474,696	5,269,070	10,488,979	10,868	6,485,421	3,044	1,150	11,172,276	4,194	1,606	1,018	75	1,495
158,123,764	156,541,504	1,014,850,115	150,935	88,325,187	42,105	35,367	344,690,657	77,472	49,486	11,178	2,189	14,619
41,645,171	33,103,915	73,559,016	50,744	30,286,864	13,796	6,381	60,247,884	20,177	7,862	5,085	287	6,943
2,783,215	2,385,678	9,257,810	6,213	3,679,156	1,893	489	6,059,870	2,382	1,024	603	96	659
25,115,414	20,800,685	54,405,912	34,658	20,647,826	8,967	4,621	43,771,797	13,588	5,034	3,362	199	4,984
3,017,399	1,901,980	1,758,833	5,057	3,010,400	1,551	398	4,450,179	1,949	675	636	32	606
19,993,012	14,003,176	35,914,003	21,253	12,672,191	5,300	3,135	27,841,082	8,435	3,179	2,273	95	2,888
4,605,873	3,740,846	9,300,437	12,778	7,638,101	3,917	1,055	11,971,401	4,972	2,276	1,101	137	1,458
20,028,148	15,593,684	54,307,905	30,537	18,255,133	8,445	2,558	30,730,501	11,003	3,354	5,482	161	2,006
4,727,687	2,487,214	5,335,459	9,447	5,645,329	3,014	708	8,427,781	3,722	1,645	1,015	59	1,003
38,353,155	28,703,758	57,229,413	42,892	25,521,567	11,390	5,579	50,466,409	16,969	6,745	3,958	263	6,003
11,648,031	7,388,267	15,365,857	16,180	9,669,941	4,705	1,882	17,583,919	6,587	3,210	1,437	117	1,823
8,278,362	4,888,328	8,884,586	22,456	13,409,533	7,214	1,639	19,749,483	8,853	3,051	2,167	191	3,444
3,414,649	3,266,608	7,710,003	5,937	3,557,288	1,900	625	6,865,139	2,525	1,360	498	60	607
3,678,336	2,376,686	4,696,654	9,848	5,890,131	3,080	665	8,308,101	3,745	1,491	959	73	1,222
172,397,840	175,674,109	583,708,714	153,587	90,912,847	27,068	33,215	280,999,955	60,283	24,183	13,438	959	21,703
6,465,547	5,714,469	32,686,461	9,453	5,625,609	2,550	1,278	14,920,091	3,828	1,686	872	70	1,200
2,324,270	1,681,842	2,365,917	3,564	2,131,289	1,030	369	3,583,471	1,399	498	417	14	470
15,514,024	12,541,180	38,093,763	21,487	12,808,132	5,745	2,712	27,414,583	8,457	3,661	2,104	157	2,535
2,542,863	2,093,408	4,957,343	6,217	3,719,129	1,805	567	5,917,506	2,372	1,024	679	35	634
11,394,194	7,822,028	27,343,469	14,800	8,844,243	4,120	1,155	12,910,194	5,275	1,568	2,582	78	1,047
15,148,790	15,047,702	25,249,882	18,291	10,940,102	4,808	2,382	21,199,107	7,190	3,164	1,548	131	2,347
4,312,605	3,247,098	10,272,954	8,316	4,963,055	2,459	962	9,711,950	3,421	1,699	696	52	974
522,340,559	567,600,712	4,494,303,494	602,326	354,860,030	113,523	147,440	1,567,493,083	260,963	127,665	54,503	9,295	69,500
28,787,016	29,716,524	194,093,631	35,756	21,234,881	8,152	6,017	82,969,560	14,169	8,025	3,326	344	4,474
4,981,728	2,192,835	4,523,083	9,694	5,794,412	2,976	849	9,174,592	3,825	1,387	983	64	1,391
7,237,919	4,423,515	11,644,987	9,101	5,426,230	2,430	1,134	10,648,806	3,573	1,505	839	77	1,152
21,649,288	14,352,553	32,307,162	32,011	19,137,516	9,460	3,304	33,899,124	12,764	4,946	2,893	258	4,667
26,842,482	19,877,749	50,369,720	34,688	20,607,742	8,909	4,648	42,792,027	13,557	5,360	3,484	189	4,524
10,567,915	6,658,310	12,724,357	15,802	9,414,009	4,764	1,435	15,805,004	6,199	2,425	1,647	92	2,035
16,862,046	14,298,475	44,881,057	20,686	12,325,262	5,088	3,191	29,284,332	8,279	3,214	2,168	218	2,679
7,634,426	6,822,581	38,052,324	10,804	6,446,536	2,873	1,603	17,690,459	4,476	2,054	981	57	1,384
4,139,870	2,191,702	6,508,953	14,017	8,383,271	4,743	871	11,956,103	5,614	1,944	1,466	193	2,011
7,053,932	4,034,914	7,644,446	7,820	4,662,038	2,177	929	8,978,636	3,106	1,222	784	45	1,055
4,674,537	3,079,798	6,289,386	9,741	5,821,637	2,948	816	9,222,165	3,764	1,627	785	238	1,114
13,651,182	6,809,223	13,699,709	25,682	15,365,280	7,890	2,047	23,303,433	9,937	4,018	2,237	243	3,439
56,529,908	49,304,692	148,611,372	51,562	30,786,355	11,704	9,268	78,062,561	20,972	8,782	4,757	236	7,197
178,838,734	157,685,259	612,311,409	174,257	103,869,171	42,059	33,249	297,998,855	75,308	36,766	13,964	1,058	23,520
36,058,037	24,404,232	56,200,764	56,852	33,939,200	16,879	6,833	64,185,303	23,712	10,052	3,954	1,300	8,406
1,585,319	1,376,177	2,848,579	2,683	1,570,471	840	237	2,562,567	1,077	381	348	23	325
19,875,543	14,334,794	33,185,640	21,009	12,546,357	5,474	2,903	26,426,824	8,377	3,613	1,886	455	2,423
17,108,471	17,161,672	77,181,404	23,645	13,987,894	6,203	3,996	37,848,530	10,199	5,183	1,732	258	3,026
9,099,070	7,060,230	27,729,841	10,001	5,929,134	2,399	1,544	13,102,681	3,943	1,732	910	118	1,183
3,458,050	2,729,718	5,762,224	5,456	3,266,321	1,679	559	5,754,614	2,238	1,055	519	58	606
8,155,423	7,025,964	17,907,298	8,987	5,375,546	2,332	1,219	11,285,449	3,551	1,577	790	38	1,146
5,062,023	3,514,417	26,153,955	9,984	5,958,191	2,729	1,273	13,093,908	4,002	1,725	905	84	1,288
9,903,203	7,615,826	18,071,659	18,383	10,946,304	5,492	1,407	17,183,457	6,899	2,386	2,627	191	1,695
56,021,283	61,528,249	289,084,722	59,955	35,451,188	11,387	12,593	125,485,872	23,980	10,453	5,529	514	7,484
11,379,776	7,575,685	16,480,351	15,907	9,498,245	4,817	1,605	17,320,946	6,422	2,916	1,585	114	1,827
3,222,552	2,317,591	7,634,730	10,538	6,305,508	3,373	770	9,553,332	4,143	1,796	916	120	1,311
4,549,389	3,424,248	10,790,878	8,900	5,306,289	2,703	846	9,612,402	3,549	1,500	849	39	1,161
6,036,012	4,861,218	15,480,022	7,609	4,544,783	2,001	1,029	9,520,532	3,030	1,196	757	49	1,028
12,282,038	7,753,547	22,301,536	26,886	16,040,111	8,392	2,302	25,324,047	10,694	4,475	2,335	659	3,225
4,117,741	3,020,381	12,147,871	7,334	4,373,007	2,078	934	9,338,576	3,012	1,314	690	55	953
33,469,735	27,226,852	84,057,423	47,617	28,019,116	14,714	6,282	62,943,411	20,996	9,897	4,394	376	6,329
6,050,216	4,433,032	9,359,567	10,248	6,128,974	3,126	956	10,577,691	4,082	1,737	1,088	54	1,203
8,013,828	7,306,505	17,648,697	8,180	4,888,796	1,856	1,372	11,748,477	3,228	1,277	782	55	1,114
4,213,801	3,664,356	13,749,046	11,868	7,077,755	4,205	804	10,959,919	5,009	2,620	918	181	1,290
5,079,626	3,874,545	17,529,489	9,429	5,633,783	2,713	1,042	11,254,597	3,755	1,538	981	87	1,149
8,121,514	5,540,137	11,770,677	12,693	7,603,414	3,735	1,281	12,388,345	5,016	2,249	1,142	102	1,523
11,091,415	9,653,074	42,117,871	17,281	10,293,366	4,834	2,119	23,142,595	6,953	3,012	1,668	114	2,159
9,320,379	6,227,449	13,624,098	17,725	10,589,871	5,666	1,513	17,437,110	7,179	3,007	1,957	94	2,121
6,665,762	4,252,578	9,320,216	14,986	8,952,966	4,526	1,361	14,435,077	5,887	2,037	1,272	275	2,303
37,784,044	22,586,712	39,799,381	59,184	35,392,558	17,645	5,860	59,446,898	23,505	9,641	5,357	536	7,971
10,871,894	7,361,384	23,163,104	10,525	6,291,396	2,269	1,792	15,325,256	4,061	1,550	1,135	65	1,311
5,968,770	4,008,738	12,767,488	12,130	7,223,988	3,758	1,237	13,090,380	4,995	2,434	995	103	1,463
17,800,312	13,432,958	35,850,664	16,344	9,708,522	3,748	2,757	23,072,819	6,505	2,577	1,496	429	2,003
142,115,163	155,509,385	579,150,820	137,026	81,037,903	24,380	29,951	283,179,130	54,331	22,450	12,710	2,829	16,342
20,664,791	13,607,184	25,247,061	31,365	18,706,031	9,049	3,228	32,453,832	12,277	4,821	3,017	162	4,277

VIRGINIA ADJUSTED GROSS INCOME

COUNTIES	Total	0 - $2,999	$3,000 - $4,999	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $29,999
Rappahannock	$ 39,142,434	$ 321,822	$ 778,270	$ 3,424,001	$ 4,642,581	$ 4,601,909	4,611,152	3,929,131
Richmond	39,241,125	429,248	977,595	3,826,781	4,513,112	4,889,037	5,357,248	4,665,372
Roanoke	613,362,410	4,128,578	7,248,999	32,321,618	46,240,494	52,791,211	64,535,336	74,524,893
Rockbridge	98,457,755	1,045,066	2,166,549	10,055,552	14,498,112	14,644,873	15,133,282	12,178,784
Rockingham	345,376,143	2,594,978	6,409,260	34,373,297	44,059,952	49,023,224	53,018,949	45,108,347
Russell	168,885,846	1,110,470	2,657,512	13,386,918	17,837,380	20,507,321	27,055,184	25,907,009
Scott	125,051,483	845,042	2,187,212	10,275,882	15,968,373	17,936,452	19,018,225	19,870,999
Shenandoah	166,875,235	1,680,630	3,696,457	19,520,410	23,565,710	25,330,328	25,534,473	21,996,753
Smyth	166,320,425	1,799,906	3,680,759	21,339,551	25,548,334	25,530,917	25,486,328	19,965,445
Southampton	106,090,154	860,116	2,012,742	9,078,288	11,758,635	11,700,498	12,729,351	13,131,670
Spotsylvania	261,258,356	2,187,731	3,606,128	15,627,219	22,328,686	26,262,807	29,811,818	34,472,550
Stafford	330,192,867	2,327,409	4,245,039	16,576,234	22,917,702	26,510,581	30,390,584	35,757,279
Surry	35,619,120	502,722	918,622	2,991,288	4,428,465	4,728,616	4,838,611	4,568,834
Sussex	60,966,369	656,366	1,291,295	7,166,533	8,024,855	7,498,928	7,196,474	7,408,521
Tazewell	324,071,771	2,321,689	5,118,518	23,218,259	29,780,827	33,717,945	42,715,188	39,812,458
Warren	138,491,038	1,266,647	2,723,279	12,653,548	16,659,993	20,024,537	19,411,074	18,104,397
Washington	256,763,224	2,359,993	5,162,379	25,475,984	32,670,113	35,451,251	33,329,218	27,684,297
Westmoreland	81,110,272	1,133,840	2,310,298	9,283,904	10,617,638	9,341,783	10,245,857	9,993,151
Wise	279,211,497	2,199,014	4,412,148	19,148,448	24,422,615	25,756,783	37,802,662	43,405,115
Wythe	132,146,020	1,522,878	3,139,456	16,394,517	19,195,305	19,457,605	19,369,927	16,805,994
York	261,096,971	2,744,552	3,949,116	14,760,340	19,208,152	20,291,830	21,937,165	26,537,979
Total	$27,754,988,955	$189,204,928	$363,829,697	$1,621,044,659	$2,218,750,458	$2,463,048,006	$2,747,483,570	$2,741,870,814
CITIES								
Alexandria	$ 1,563,379,203	$ 6,739,167	$ 13,841,023	$ 63,014,631	$ 108,995,196	$144,489,358	$153,025,566	$141,502,708
Bedford	34,858,914	289,933	755,131	3,740,236	4,599,860	4,259,778	4,494,756	3,862,589
Bristol	215,523,654	1,909,979	4,504,894	24,999,020	32,154,889	30,853,768	23,989,991	21,499,601
Buena Vista	35,169,608	317,954	748,421	3,385,282	4,901,417	5,560,069	6,004,685	5,212,025
Charlottesville	305,664,996	3,288,897	6,582,338	27,443,698	36,362,903	32,444,671	31,289,588	28,350,905
Chesapeake	863,272,699	6,697,223	12,712,988	57,316,068	81,497,502	86,209,829	99,533,566	110,568,049
Clifton Forge	30,933,968	251,688	549,278	2,811,948	2,753,011	3,139,912	3,645,708	4,123,360
Colonial Heights	147,729,924	1,166,361	2,054,574	7,693,536	10,531,885	12,422,647	16,360,148	17,192,954
Covington	50,785,698	454,683	1,125,262	4,743,648	5,997,178	6,142,952	7,003,519	7,005,775
Danville	337,217,785	3,310,742	6,405,129	34,837,963	48,001,103	39,402,353	42,414,002	38,025,530
Emporia	30,622,438	320,008	863,750	3,383,543	4,388,936	4,695,081	3,363,784	3,570,437
Fairfax	193,220,611	1,215,991	1,839,404	7,092,722	10,191,382	13,111,574	14,418,581	15,125,672
Falls Church	222,104,448	1,409,878	2,619,804	10,880,464	16,213,784	17,811,151	18,140,457	17,303,406
Franklin	46,425,049	430,491	930,632	3,485,644	4,644,365	4,750,335	4,817,041	4,203,948
Fredericksburg	122,316,466	1,115,750	2,135,764	9,718,500	14,140,985	14,566,837	12,445,621	11,892,545
Galax	43,878,226	423,326	906,096	6,479,078	6,724,776	5,918,701	5,460,743	3,626,339
Hampton	815,314,569	8,394,309	14,508,949	63,024,213	84,229,026	95,622,688	102,718,280	102,645,809
Harrisonburg	146,279,004	1,520,139	2,952,639	13,333,684	17,380,238	15,721,534	15,232,009	16,236,656
Hopewell	167,618,356	1,513,849	3,002,047	12,290,915	15,732,437	17,126,781	23,259,560	24,737,864
Lexington	37,534,355	329,249	735,085	2,999,276	3,617,836	4,144,081	3,919,660	4,236,291
Lynchburg	498,433,581	4,057,832	8,004,250	38,753,680	50,215,850	50,249,709	52,717,743	49,163,092
Manassas	191,674,022	1,265,223	1,984,813	7,599,675	12,120,109	14,787,670	17,805,370	19,225,555
Manassas Park	35,499,229	321,958	456,809	2,250,566	3,507,492	4,227,182	5,808,954	5,567,633
Martinsville	144,681,379	1,209,095	2,378,385	14,043,058	15,678,765	14,823,424	14,662,236	12,801,324
Newport News	1,036,813,500	10,040,106	17,806,736	73,940,015	103,526,295	125,804,971	123,223,985	118,595,185
Norfolk	1,473,133,522	14,124,096	29,776,688	136,800,127	181,378,446	179,265,357	171,093,126	153,935,857
Norton	31,635,849	296,162	457,094	2,363,012	2,872,963	2,798,053	2,986,228	4,182,209
Petersburg	257,339,188	2,776,988	5,404,781	26,928,449	30,462,337	26,716,939	31,201,109	27,011,784
Poquoson	74,555,607	624,767	908,034	3,737,562	4,540,764	6,132,495	6,743,518	9,583,909
Portsmouth	723,807,084	5,849,633	12,251,613	57,984,064	85,656,134	90,239,509	92,467,751	91,252,512
Radford	70,736,057	605,297	1,375,273	5,515,143	7,981,378	8,523,412	8,415,806	8,164,307
Richmond	1,827,25 ,502	15,652,101	32,492,853	159,341,644	217,464,898	203,029,680	207,331,436	164,193,591
Roanoke	715,953,556	6,435,288	13,424,182	67,451,735	84,621,970	86,390,955	87,777,652	77,972,350
Salem	186,529,241	1,400,046	2,736,692	14,029,731	19,115,912	20,708,508	22,415,211	22,206,432
South Boston	46,843,692	436,810	903,459	4,617,173	5,750,760	5,565,062	5,570,538	4,741,449
Staunton	161,883,033	1,366,260	2,732,605	14,110,315	19,133,309	17,731,769	19,209,948	20,357,981
Suffolk	315,848,477	2,914,103	5,939,824	25,658,439	39,225,141	35,972,794	37,272,154	36,376,113
Virginia Beach	2,128,898,626	18,686,255	32,479,317	127,320,905	170,985,022	185,793,186	207,647,915	216,750,097
Waynesboro	118,951,977	1,078,824	2,055,042	9,274,860	13,279,531	13,454,726	14,672,170	15,082,356
Williamsburg	64,088,087	726,399	1,343,059	5,315,852	6,750,441	6,290,905	5,487,691	6,298,592
Winchester	157,921,613	1,526,331	2,964,296	13,598,716	18,943,491	17,907,787	17,722,163	16,566,945
Total	$15,672,328,793	$132,493,191	$257,648,993	$1,173,288,790	$1,606,269,717	$1,674,808,193	$1,743,769,969	$1,660,951,736
Unassigned	$ 868,182,313	$ 7,370,420	$ 13,932,740	$ 62,808,549	$ 78,028,927	$ 71,281,097	$ 60,436,919	$ 51,635,366
Aggregate	$44,295,500,061	$329,068,539	$635,411,430	$2,857,141,998	$3,903,049,102	$4,209,137,296	$4,551,690,458	$4,454,457,916

1.5 — Continued

			EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
$30,000 - $34,999	$35,000 - $39,999	$40,000 - and over	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
$ 2,955,472	$ 2,614,609	$ 11,263,487	5,403	3,223,315	1,512	678	7,536,557	2,190	949	571	37	633
3,775,672	2,968,531	7,838,529	5,954	3,561,354	1,733	695	6,768,943	2,428	1,070	602	47	709
70,841,361	62,536,659	198,193,261	68,735	40,960,336	15,264	13,004	106,904,934	28,268	11,742	6,383	296	9,847
9,350,814	5,839,355	13,545,368	15,735	9,392,291	4,812	1,547	16,420,349	6,359	2,548	1,769	89	1,953
32,907,747	23,700,530	54,179,859	52,020	31,040,545	15,588	5,241	55,823,141	20,829	8,221	4,907	291	7,410
17,048,249	14,432,400	28,943,403	25,457	15,219,314	7,228	2,156	23,047,271	9,384	2,914	4,037	110	2,323
12,776,060	8,538,364	17,634,874	19,043	11,360,920	5,914	1,350	16,551,493	7,264	2,274	2,722	336	1,932
13,385,510	9,238,579	22,926,385	26,724	15,944,342	8,177	2,784	28,731,944	10,961	4,720	2,568	162	3,511
11,986,522	7,182,192	23,800,471	28,524	17,009,539	9,044	2,141	26,041,746	11,185	4,144	3,042	157	3,842
11,274,513	9,747,229	23,797,112	15,063	8,996,993	4,149	1,825	16,740,374	5,974	2,511	1,391	220	1,852
32,188,799	27,315,329	67,457,289	34,900	20,744,588	7,472	5,845	50,583,881	13,317	5,274	3,749	270	4,024
38,993,392	37,349,582	115,125,065	39,288	23,284,495	7,710	7,463	67,632,084	15,173	5,881	3,628	514	5,150
3,800,670	2,575,919	6,265,373	5,666	3,388,397	1,686	580	6,079,347	2,266	1,144	467	74	581
5,255,491	4,136,485	12,331,421	9,506	5,687,928	2,944	934	10,361,993	3,878	1,950	783	90	1,055
33,669,281	25,486,435	88,231,171	44,005	26,144,152	11,922	4,675	48,355,054	16,597	5,716	6,364	241	4,276
14,862,684	9,692,558	23,092,321	20,717	12,328,864	5,625	2,723	24,403,528	8,348	3,567	2,147	112	2,522
23,862,516	16,524,341	54,243,132	38,955	23,188,766	11,398	3,906	41,209,862	15,304	5,526	4,597	591	4,590
6,771,815	5,764,611	15,647,375	13,375	7,977,111	3,864	1,551	14,892,999	5,415	2,591	1,218	112	1,494
30,382,825	25,108,624	66,573,263	38,996	23,242,431	10,677	3,830	38,488,228	14,507	5,129	5,585	389	3,404
11,132,969	7,091,343	18,036,026	22,701	13,527,255	6,915	2,025	22,716,339	8,940	3,424	2,297	152	3,067
27,624,257	28,827,519	95,216,061	30,002	17,765,926	7,259	5,450	46,449,910	12,709	5,829	2,483	599	3,798
$2,535,482,040	$2,287,146,356	$10,587,128,427	3,111,367	$1,847,010,204	769,053	513,319	$5,107,960,086	1,282,372	569,879	295,563	33,442	383,488
$123,336,257	$112,793,292	$695,642,005	120,651	$ 70,423,957	34,445	27,851	$ 284,477,268	62,296	40,742	8,678	2,027	10,849
3,473,517	2,808,039	6,575,075	5,051	3,006,335	1,591	549	5,621,744	2,140	1,057	378	36	669
18,254,289	12,851,589	44,505,634	29,218	17,355,158	8,974	4,402	33,822,341	13,376	4,784	1,865	4,504	2,223
3,280,975	2,239,519	3,519,261	5,801	3,458,772	1,667	579	5,779,206	2,246	886	562	33	765
23,503,542	20,557,132	95,841,322	35,601	20,878,057	12,064	5,198	54,884,328	17,262	10,354	2,285	448	4,175
108,994,693	91,779,724	207,963,057	111,404	66,271,244	25,431	19,266	161,383,454	44,697	19,240	10,118	2,103	13,236
3,462,028	2,767,562	7,429,473	4,182	2,479,889	1,214	484	4,583,878	1,698	792	439	23	444
18,670,004	17,506,299	44,131,516	16,831	9,999,181	3,915	3,184	24,831,951	7,099	3,137	1,634	138	2,190
6,788,783	4,568,155	6,955,743	7,578	4,531,046	2,361	718	7,274,330	3,079	1,355	846	39	839
32,940,766	21,446,993	70,433,204	46,892	27,879,984	14,037	6,290	56,496,689	20,327	9,304	3,120	2,417	5,486
2,625,114	1,685,688	5,726,097	4,870	2,896,178	1,463	537	5,440,436	2,000	958	310	211	521
15,669,578	16,721,966	97,833,741	16,766	9,748,094	3,682	3,866	35,289,732	7,548	3,799	1,318	249	2,182
17,416,618	16,326,863	103,982,023	19,522	11,305,143	5,279	4,043	41,586,583	9,322	5,540	1,546	296	1,940
4,630,652	3,575,570	14,956,371	5,778	3,420,123	1,675	754	7,925,217	2,429	1,206	452	106	665
9,667,427	8,271,176	38,361,861	14,149	8,317,766	4,519	2,067	21,981,161	6,586	3,779	1,085	173	1,549
3,229,887	1,573,225	9,536,055	6,751	4,008,163	2,228	663	7,332,573	2,891	1,186	531	278	896
95,694,909	75,361,092	173,115,294	104,901	62,187,909	28,544	17,568	145,135,835	46,112	22,661	9,255	2,729	11,467
12,549,970	10,144,366	41,207,769	17,982	10,319,410	5,869	2,402	25,527,953	8,271	4,424	1,320	129	2,398
19,938,819	16,110,794	33,905,290	22,211	13,213,168	6,116	3,139	26,466,899	9,255	4,399	1,926	292	2,638
3,576,176	2,727,967	11,248,734	4,707	2,767,370	1,280	730	6,514,784	2,010	996	382	45	587
45,614,219	36,845,856	162,811,350	60,187	35,603,404	16,641	8,846	84,326,622	25,487	12,917	4,779	445	7,346
20,145,869	20,425,521	76,314,217	19,905	11,684,649	4,156	4,035	39,620,788	8,191	3,785	1,819	209	2,378
5,529,297	3,962,366	4,136,972	5,141	3,058,244	1,112	862	6,892,903	1,974	849	524	43	558
9,261,158	7,926,807	51,897,147	17,754	10,568,410	5,129	2,487	24,899,579	7,616	4,025	1,310	268	2,013
109,668,456	91,655,062	262,552,689	128,035	75,748,038	35,572	20,635	189,874,657	56,207	28,359	10,690	3,399	13,759
129,093,320	96,289,051	381,377,454	185,746	110,290,621	57,667	26,420	275,577,317	84,087	46,185	15,785	5,914	16,203
2,985,368	2,105,255	10,589,505	4,095	2,437,609	1,196	398	4,558,045	1,594	689	485	38	382
24,089,538	20,409,753	62,337,510	35,556	21,194,707	10,544	4,917	45,359,128	15,461	8,990	2,694	603	3,174
8,969,348	7,642,393	25,672,817	8,625	5,109,636	1,769	1,718	13,898,930	3,487	1,379	759	141	1,208
74,443,788	57,957,364	155,724,716	96,653	57,614,679	25,814	14,390	125,690,810	40,204	20,236	7,984	1,924	10,060
6,981,760	5,646,727	17,526,954	9,180	5,461,606	2,712	1,207	11,792,371	3,919	1,865	698	64	1,292
137,581,379	109,612,981	580,550,939	207,365	123,338,865	66,796	31,502	329,884,166	98,298	63,000	13,866	2,630	18,802
61,239,330	43,875,310	186,764,784	92,824	55,303,889	27,166	13,572	126,026,336	40,738	21,382	7,949	829	10,578
18,460,876	15,719,588	49,736,245	22,615	13,463,081	6,212	3,568	31,997,085	9,780	4,570	1,894	139	3,177
3,443,901	2,663,890	13,150,650	6,614	3,937,581	1,913	771	7,627,634	2,684	1,277	464	84	859
16,363,380	11,991,688	38,885,778	20,835	12,370,898	6,085	2,893	27,052,597	8,978	4,306	1,588	190	2,894
34,471,510	25,319,736	72,698,663	44,354	26,483,404	12,007	5,950	56,203,577	17,957	8,429	3,671	861	4,996
219,589,863	200,257,789	749,388,277	231,892	136,156,443	54,509	48,186	429,940,212	102,695	46,942	20,287	8,805	26,661
12,273,046	9,315,011	28,466,411	15,746	9,381,268	4,538	2,055	18,965,972	6,593	3,039	1,448	118	1,988
5,003,525	3,859,262	23,012,361	7,040	4,093,159	2,402	1,103	11,080,285	3,505	2,133	461	120	791
12,427,964	10,947,671	45,316,249	19,746	11,689,089	6,239	2,523	26,717,067	8,762	4,649	1,570	185	2,358
$1,485,340,899	$1,225,976,092	$4,711,781,213	1,840,754	$1,089,792,227	516,533	302,328	$2,850,342,443	818,861	429,605	148,775	43,285	197,196
$ 42,878,622	$ 34,085,434	$ 445,724,239	78,506	$ 36,387,200	21,895	15,027	$ 157,789,477	36,922	16,836	9,472	6,915	3,699
$4,063,701,561	$3,547,207,882	$15,744,633,879	5,030,627	$2,973,189,631	1,307,481	830,674	$8,116,092,006	2,138,155	1,016,320	453,810	83,642	584,383

TABLE 1.6

Total Net Taxable Income, Total Amount Taxed at Each Tax Rate—Taxable Year 1982—by Locality

COUNTIES	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Accomack	$ 121,977,197	$ 35,664,104	$ 18,823,219	$ 37,041,230	$ 30,448,644
Albemarle	351,470,666	69,804,070	40,548,467	101,963,704	139,154,425
Alleghany	65,894,871	15,713,641	8,809,915	21,208,222	20,163,093
Amelia	32,316,032	9,497,489	5,236,111	10,978,078	6,604,354
Amherst	126,052,825	34,596,819	19,675,037	44,607,789	27,173,180
Appomattox	52,261,055	14,633,439	8,186,389	17,621,300	11,819,927
Arlington	1,596,830,756	251,496,797	150,995,653	429,353,533	764,984,773
Augusta	277,308,702	70,842,672	40,252,664	94,657,037	71,556,329
Bath	29,021,039	7,916,055	4,310,016	8,794,072	8,000,896
Bedford	185,180,779	48,533,586	27,218,311	61,356,756	48,072,126
Bland	22,519,694	6,591,085	3,694,625	8,096,243	4,137,741
Botetourt	118,481,942	29,510,576	16,656,107	39,397,084	32,918,175
Brunswick	49,990,773	16,267,882	8,648,939	15,100,995	9,972,957
Buchanan	169,133,749	33,626,756	19,509,808	50,872,116	65,125,069
Buckingham	36,325,249	11,764,170	6,239,029	11,585,349	6,736,701
Campbell	229,815,827	60,186,798	34,231,341	78,187,415	57,210,273
Caroline	75,177,521	21,049,468	11,629,088	25,905,758	16,593,207
Carroll	90,198,843	31,779,309	17,354,884	30,395,045	10,669,605
Charles City	30,623,228	8,021,478	4,561,005	10,764,742	7,276,003
Charlotte	35,906,534	12,597,983	6,569,557	11,300,171	5,438,823
Chesterfield	1,110,220,955	219,192,504	129,992,559	354,586,851	406,449,041
Clarke	54,585,323	12,840,433	7,186,334	16,332,188	18,226,368
Craig	17,067,023	4,870,218	2,775,971	6,246,161	3,174,673
Culpeper	113,203,326	28,122,432	15,685,043	35,568,009	33,827,842
Cumberland	24,250,620	7,431,897	3,984,527	7,715,342	5,118,854
Dickenson	84,683,671	16,048,047	9,041,757	23,099,578	36,494,289
Dinwiddie	96,680,048	24,656,899	13,976,034	32,815,001	25,232,114
Essex	38,063,193	10,844,515	5,829,595	11,961,008	9,428,075
Fairfax	5,632,365,458	876,331,843	522,546,585	1,501,844,444	2,731,642,586
Fauquier	277,556,672	48,812,821	27,854,776	69,423,353	131,465,722
Floyd	40,807,470	13,378,397	7,301,154	14,016,344	6,111,575
Fluvanna	45,122,734	12,141,238	6,882,792	15,269,707	10,828,997
Franklin	155,976,154	45,730,864	25,282,595	51,893,256	33,069,439
Frederick	179,945,850	46,362,897	25,992,550	59,656,264	47,934,139
Giles	74,218,549	21,166,717	11,845,682	27,084,420	14,121,730
Gloucester	119,142,283	28,057,270	15,691,374	37,886,972	37,506,667
Goochland	73,402,791	15,240,542	8,729,800	20,749,220	28,683,229
Grayson	55,628,512	19,679,501	10,795,584	18,438,916	6,714,511
Greene	40,291,542	11,006,386	6,440,038	14,850,489	7,994,629
Greensville	38,110,010	12,172,461	6,644,777	12,897,843	6,394,929
Halifax	104,824,082	34,064,034	18,538,761	35,926,570	16,294,717
Hanover	345,607,507	74,289,707	43,203,207	111,837,972	116,276,621
Henrico	1,305,785,438	264,161,282	155,522,427	408,149,361	477,952,368
Henry	283,941,513	85,000,470	47,837,485	96,580,714	54,522,844
Highland	13,678,636	3,660,806	2,017,400	4,429,778	3,570,652
Isle of Wight	118,604,935	28,212,250	16,221,580	40,726,360	33,444,745
James City	149,473,909	33,495,644	18,762,702	44,881,387	52,334,176
King George	61,416,292	13,322,100	7,586,471	18,908,642	21,599,079
King and Queen	25,608,755	7,215,951	3,892,845	8,226,058	6,273,901
King William	51,306,410	12,203,393	6,787,718	16,190,809	16,124,490
Lancaster	54,658,615	12,989,033	6,828,235	14,910,635	19,930,712
Lee	77,729,173	21,183,112	11,179,086	23,831,069	21,535,906
Loudoun	446,511,083	83,664,091	49,545,143	134,200,796	179,101,053
Louisa	75,298,173	21,114,096	11,694,846	25,398,816	17,088,415
Lunenburg	39,462,424	13,499,063	6,927,288	11,853,497	7,182,576
Madison	41,926,371	12,168,243	6,630,256	13,554,316	9,633,556
Mathews	43,262,276	10,355,265	5,611,230	13,066,086	14,229,695
Mecklenburg	112,716,971	35,425,625	19,138,375	35,979,106	22,173,865
Middlesex	36,465,702	9,706,555	5,010,604	10,368,900	11,379,643
Montgomery	258,943,437	68,584,145	37,709,411	84,346,596	68,303,285
Nelson	47,008,347	13,553,083	7,574,784	16,183,682	9,696,798
New Kent	49,677,890	11,498,801	6,730,495	16,952,573	14,495,821
Northampton	49,643,817	14,964,895	7,733,255	14,471,173	12,474,494
Northumberland	47,630,648	12,242,600	6,391,149	13,921,218	15,075,681
Nottoway	57,600,273	16,513,947	8,933,116	18,369,098	13,784,112
Orange	100,037,863	23,678,453	13,038,108	28,389,135	34,932,167
Page	76,264,519	22,973,466	12,299,334	24,623,222	16,368,497
Patrick	65,113,341	21,414,472	11,885,355	22,018,678	9,794,836
Pittsylvania	266,676,322	82,085,632	45,754,225	92,044,630	46,791,835
Powhatan	61,066,221	13,957,407	8,052,488	20,390,204	18,666,122
Prince Edward	53,230,847	16,150,554	8,598,996	16,432,563	12,048,734
Prince George	99,156,484	22,278,920	12,899,654	32,853,131	31,124,779
Prince William	961,744,384	186,118,961	110,569,710	307,626,272	357,429,441
Pulaski	$ 144,191,589	$ 42,805,804	$ 23,840,877	$ 50,505,406	$ 27,039,502
Rappahannock	28,258,159	7,099,890	3,884,654	8,680,619	8,592,996
Richmond	29,207,956	7,866,321	4,295,731	9,437,592	7,608,312
Roanoke	468,037,647	100,201,584	58,109,228	146,988,356	162,738,479
Rockbridge	72,955,006	21,158,844	11,672,106	24,909,065	15,214,991
Rockingham	260,323,077	73,944,038	41,289,561	88,105,202	57,084,276
Russell	130,790,885	30,616,068	17,246,436	41,838,177	41,090,504
Scott	94,821,767	24,133,350	13,486,114	32,442,579	24,759,724
Shenandoah	123,314,385	36,859,691	20,044,804	41,274,295	25,135,595
Smyth	122,225,322	38,460,273	21,127,352	39,969,463	22,668,234
Southampton	80,339,997	20,119,219	11,140,347	25,537,348	23,543,083
Spotsylvania	190,563,272	44,646,241	25,527,250	64,130,413	56,259,368
Stafford	239,713,344	52,932,708	30,396,281	78,479,258	77,905,097
Surry	26,111,603	6,854,384	3,724,905	8,586,836	6,945,478
Sussex	44,886,242	12,425,508	6,814,262	14,668,974	10,977,498
Tazewell	248,812,428	53,983,169	30,466,240	74,021,374	90,341,645
Warren	102,354,132	27,744,143	15,326,045	34,805,762	24,478,182
Washington	190,035,168	50,806,160	27,965,034	59,608,848	51,655,126
Westmoreland	58,974,436	16,668,345	8,779,532	18,698,210	14,828,349
Wise	216,691,603	45,591,294	25,700,748	64,589,066	80,810,495
Wythe	96,753,895	30,490,047	16,483,602	31,679,457	18,100,789
York	197,285,824	41,829,473	23,656,963	60,629,412	71,169,976
Total Counties	$20,716,527,661	$4,353,004,669	$2,499,713,203	$6,238,750,764	$7,625,059,025
CITIES					
Alexandria	$ 1,191,974,734	$ 198,494,842	$ 119,003,754	$ 333,905,227	$ 540,570,911
Bedford	26,389,232	7,295,495	4,045,004	8,760,222	6,288,511
Bristol	145,020,912	39,548,875	21,386,129	45,896,855	38,189,053
Buena Vista	25,883,267	7,824,246	4,381,487	9,510,675	4,166,859
Charlottesville	225,732,651	54,021,000	30,038,378	69,097,801	72,575,472
Chesapeake	632,001,571	151,430,305	86,763,496	214,396,802	179,410,968
Clifton Forge	24,045,998	5,471,825	3,077,641	7,417,257	8,079,275
Colonial Heights	113,008,602	24,108,626	13,889,607	36,605,524	38,404,845
Covington	38,654,920	9,955,832	5,399,093	12,472,442	10,827,553
Danville	248,703,521	66,377,545	37,111,960	79,920,185	65,293,831
Emporia	21,470,216	6,234,679	3,312,640	6,949,012	4,973,885
Fairfax	146,982,002	25,651,917	15,095,105	41,987,259	64,247,721
Falls Church	165,611,746	29,478,692	17,126,585	45,903,462	73,103,007
Franklin	34,989,355	7,819,349	4,327,803	10,000,556	12,841,647
Fredericksburg	91,600,896	20,791,827	11,672,822	28,377,199	30,759,048
Galax	31,821,301	9,768,786	5,269,954	9,305,072	7,477,489
Hampton	606,904,972	147,932,865	83,665,907	205,226,721	170,079,479
Harrisonburg	110,605,708	27,185,495	14,966,797	33,831,381	34,622,035
Hopewell	127,739,742	30,624,944	17,218,351	42,997,923	36,898,524
Lexington	28,272,169	6,614,591	3,620,665	8,423,640	9,613,273
Lynchburg	365,194,732	84,602,697	47,415,278	111,111,071	122,065,686
Manassas	139,772,189	27,947,029	16,570,676	45,475,363	49,779,121
Manassas Park	25,695,986	6,595,986	3,852,481	9,580,844	5,666,675
Martinsville	107,900,505	24,889,401	13,887,346	29,519,866	39,603,892
Newport News	773,752,149	179,826,582	102,209,189	253,931,320	237,785,058
Norfolk	1,068,938,716	257,700,987	142,968,427	330,172,534	338,096,768
Norton	24,144,320	4,971,864	2,795,589	6,798,435	9,578,432
Petersburg	191,342,582	47,143,866	26,447,617	60,563,540	57,187,559
Poquoson	55,673,635	11,960,845	6,766,962	17,700,905	19,244,923
Portsmouth	539,649,351	130,745,540	74,180,582	176,721,224	158,002,005
Radford	53,546,853	13,474,935	7,592,303	18,104,045	14,375,570
Richmond	1,338,566,743	302,103,555	171,746,455	407,987,640	456,729,093
Roanoke	533,931,308	131,800,850	73,570,327	165,972,562	162,587,569
Salem	141,385,898	33,915,011	19,295,786	45,664,930	42,510,169
South Boston	35,224,002	9,033,242	4,996,060	10,545,816	10,648,884
Staunton	122,910,551	30,690,983	17,268,058	39,360,369	35,591,141
Suffolk	233,649,782	58,693,206	32,898,746	77,152,423	64,905,407
Virginia Beach	1,555,732,081	332,159,769	188,082,685	470,408,924	565,080,703
Waynesboro	90,550,249	22,129,398	12,522,071	29,542,730	26,356,050
Williamsburg	48,670,087	10,782,132	5,931,195	13,876,639	16,080,121
Winchester	118,884,286	28,322,082	15,636,577	36,035,526	38,890,101
Total Cities	$11,602,529,520	$ 2,626,121,696	$ 1,488,007,590	$ 3,607,211,921	$ 3,881,188,313
Unassigned to Localities	$ 382,820,937	97,878,030	$ 50,515,913	$ 106,461,658	$ 127,965,336
Aggregate	$32,701,878,118	$ 7,077,044,395	$ 4,038,236,706	$ 9,952,424,343	$ 11,634,212,674

TABLE 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1982—by Locality

COUNTIES	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$ 4,876,268	$ 708,571	$ 564,715	$ 1,852,183	$ 1,750,799
Albemarle	15,703,648	1,387,265	1,216,470	5,098,424	8,001,489
Alleghany	2,797,047	312,895	264,290	1,060,466	1,159,396
Amelia	1,274,792	189,009	157,092	548,940	379,751
Amherst	5,072,228	688,930	590,249	2,230,571	1,562,478
Appomattox	2,097,818	291,475	245,601	881,120	679,622
Arlington	74,985,017	4,999,984	4,529,935	21,468,167	43,986,931
Augusta	11,456,753	1,410,454	1,207,610	4,733,149	4,114,540
Bath	1,186,688	157,596	129,296	439,749	460,047
Bedford	7,615,329	966,593	816,560	3,068,010	2,764,166
Bland	884,691	131,099	110,839	404,826	237,927
Botetourt	4,949,701	587,220	499,695	1,969,958	1,892,828
Brunswick	1,911,570	323,540	259,484	755,106	573,440
Buchanan	7,542,731	669,014	585,302	2,543,652	3,744,763
Buckingham	1,387,910	234,061	187,169	579,322	387,358
Campbell	9,424,586	1,198,364	1,026,955	3,909,637	3,289,630
Caroline	3,016,452	418,070	348,896	1,295,366	954,120
Carroll	3,287,212	633,166	520,671	1,519,865	613,510
Charles City	1,252,767	159,300	136,827	538,264	418,376
Charlotte	1,325,654	250,783	197,090	565,049	312,732
Chesterfield	49,361,756	4,360,947	3,899,850	17,729,909	23,371,050
Clarke	2,335,821	255,565	215,595	816,644	1,048,017
Craig	675,205	97,047	83,285	312,330	182,543
Culpeper	4,754,141	559,954	470,569	1,778,507	1,945,111
Cumberland	947,505	147,814	119,532	385,808	294,351
Dickenson	3,843,894	319,120	271,264	1,155,036	2,098,474
Dinwiddie	4,001,520	490,495	419,293	1,640,859	1,450,873
Essex	1,530,385	215,259	174,899	598,094	542,133
Fairfax	265,241,719	17,400,763	15,676,469	75,093,882	157,070,605
Fauquier	12,837,409	971,066	835,644	3,471,366	7,559,333
Floyd	1,537,630	266,285	219,052	700,879	351,414
Fluvanna	1,834,169	241,517	206,482	763,500	622,670
Franklin	6,165,663	910,846	758,488	2,594,801	1,901,528
Frederick	7,440,705	921,641	779,794	2,982,997	2,756,273
Giles	2,943,217	421,559	355,367	1,354,293	811,998
Gloucester	5,079,965	558,161	470,740	1,894,406	2,156,658
Goochland	3,251,943	303,221	261,903	1,037,507	1,649,312
Grayson	2,024,268	392,290	323,882	922,000	386,096
Greene	1,614,702	219,238	193,208	742,579	459,677
Greensville	1,454,415	242,408	199,349	644,933	367,725
Halifax	3,967,590	677,992	556,161	1,796,469	936,968
Hanover	15,052,087	1,477,889	1,296,106	5,592,116	6,685,976
Henrico	57,811,894	5,255,475	4,665,593	20,408,300	27,482,526
Henry	11,090,877	1,691,460	1,435,043	4,829,287	3,135,087
Highland	560,169	72,851	60,520	221,492	205,306
Isle of Wight	5,007,733	561,574	486,641	2,036,408	1,923,110
James City	6,480,670	664,314	562,890	2,244,205	3,009,261
King George	2,679,899	264,870	227,587	945,483	1,241,959
King and Queen	1,032,482	143,636	116,788	411,318	360,740
King William	2,183,104	242,849	203,632	809,453	927,170
Lancaster	2,354,671	258,246	204,846	745,567	1,146,012
Lee	3,186,738	421,429	335,389	1,191,600	1,238,320
Loudoun	20,159,015	1,663,947	1,486,351	6,710,218	10,298,499
Louisa	3,023,573	420,104	350,846	1,270,025	982,598
Lunenburg	1,482,148	268,606	207,821	592,710	413,011
Madison	1,671,281	240,679	198,921	677,750	553,931
Mathews	1,845,942	206,048	168,352	653,329	818,213
Mecklenburg	4,353,283	705,253	574,177	1,798,841	1,275,012
Middlesex	1,516,004	192,895	150,301	518,468	654,340
Montgomery	10,634,070	1,357,753	1,131,276	4,217,569	3,927,472
Nelson	1,863,691	269,629	227,252	809,245	557,565
New Kent	2,112,118	229,005	201,915	847,677	833,521
Northampton	1,970,230	297,335	232,001	723,612	717,282
Northumberland	1,998,506	243,815	191,743	696,089	866,859
Nottoway	2,307,827	328,703	267,997	918,530	792,597
Orange	4,289,381	470,120	391,147	1,419,521	2,008,593
Page	2,998,026	456,594	368,995	1,231,237	941,200
Patrick	2,447,440	426,642	356,573	1,101,037	563,188
Pittsylvania	10,300,420	1,634,715	1,372,613	4,602,551	2,690,541
Powhatan	2,612,344	277,922	241,576	1,019,542	1,073,304
Prince Edward	2,093,353	320,854	257,978	821,707	692,813
Prince George	4,262,457	443,069	386,986	1,642,717	1,789,685
Prince William	42,949,914	3,698,681	3,317,059	15,381,711	20,552,463
Pulaski	$ 5,647,249	$ 851,713	$ 715,236	$ 2,525,485	$ 1,554,815
Rappahannock	1,185,898	141,184	116,542	434,062	494,110
Richmond	1,194,680	156,422	128,886	471,888	437,484
Roanoke	20,443,814	1,993,163	1,743,299	7,349,742	9,357,610
Rockbridge	2,891,579	420,965	350,169	1,245,565	874,880
Rockingham	10,397,232	1,470,612	1,238,722	4,405,478	3,282,420
Russell	5,582,116	610,009	517,387	2,092,024	2,362,696
Scott	3,931,309	480,793	404,585	1,622,204	1,423,727
Shenandoah	4,843,514	733,025	601,345	2,063,835	1,445,309
Smyth	4,701,379	765,427	633,814	1,998,686	1,303,452
Southampton	3,365,049	400,171	334,211	1,276,905	1,353,762
Spotsylvania	8,094,991	887,584	765,821	3,206,651	3,234,935
Stafford	10,368,270	1,052,696	911,898	3,924,097	4,479,579
Surry	1,076,589	136,093	111,754	429,362	399,380
Sussex	1,816,404	247,267	204,421	733,508	631,208
Tazewell	10,884,190	1,074,300	914,017	3,701,231	5,194,642
Warren	4,159,324	551,631	459,772	1,740,376	1,407,545
Washington	7,800,542	1,010,714	838,954	2,980,650	2,970,224
Westmoreland	2,382,121	331,113	263,392	934,971	852,645
Wise	9,554,760	907,483	771,040	3,229,591	4,646,646
Wythe	3,725,654	606,224	494,520	1,584,110	1,040,800
York	8,663,271	829,657	709,733	3,031,584	4,092,297
Total Counties	$911,942,766	$86,555,785	$74,992,006	$311,949,943	$438,445,032
CITIES					
Alexandria	$ 55,293,022	$ 3,943,995	$ 3,570,147	$ 16,695,831	$ 31,083,049
Bedford	1,066,390	145,390	121,357	438,047	361,596
Bristol	5,919,371	786,900	641,581	2,295,012	2,195,878
Buena Vista	1,002,310	155,686	131,458	475,560	239,606
Charlottesville	9,599,464	1,070,188	901,072	3,455,069	4,173,135
Chesapeake	26,652,075	3,012,578	2,602,932	10,720,309	10,316,256
Clifton Forge	1,036,544	108,778	92,330	370,874	464,562
Colonial Heights	4,933,942	479,139	416,698	1,830,371	2,207,734
Covington	1,606,315	198,085	161,976	623,657	622,597
Danville	10,184,337	1,320,269	1,113,372	3,996,264	3,754,432
Emporia	856,736	123,877	99,380	347,483	285,996
Fairfax	6,755,702	509,157	452,847	2,099,425	3,694,273
Falls Church	7,596,776	584,250	513,809	2,295,250	4,203,467
Franklin	1,523,601	155,305	129,837	500,054	738,405
Fredericksburg	3,950,334	412 569	350,192	1,418,902	1,768,671
Galax	1,247,804	194,453	158,097	465,291	429,963
Hampton	25,489,469	2,937,923	2,510,004	10,261,797	9,779,745
Harrisonburg	4,670,288	538,821	449,014	1,691,669	1,990,784
Hopewell	5,396,606	608,366	516,556	2,149,975	2,121,709
Lexington	1,213,873	131,282	108,617	421,201	552,773
Lynchburg	15,678,416	1,681,329	1,422,369	5,555,866	7,018,852
Manassas	6,188,643	555,319	497,121	2,273,862	2,862,341
Manassas Park	1,051,624	131,170	115,572	479,054	325,828
Martinsville	4,663,689	494,149	416,642	1,475,656	2,277,242
Newport News	33,006,874	3,570,751	3,066,300	12,696,958	13,672,865
Norfolk	45,358,792	5,119,368	4,289,131	16,509,535	19,440,758
Norton	1,073,426	98,869	83,867	339,944	550,746
Petersburg	8,047,124	937,015	793,450	3,028,359	3,288,300
Poquoson	2,432,343	237,666	202,997	885,085	1,106,595
Portsmouth	22,748,634	2,601,395	2,225,476	8,836,571	9,085,192
Radford	2,227,407	267,780	227,763	905,242	826,622
Richmond	57,817,011	6,001,992	5,152,442	20,400,448	26,262,129
Roanoke	22,475,236	2,620,142	2,207,148	8,299,026	9,348,920
Salem	5,981,470	675,033	578,872	2,283,214	2,444,351
South Boston	1,469,203	179,685	149,884	527,312	612,322
Staunton	5,143,035	610,338	518,042	1,968,163	2,046,492
Suffolk	9,744,301	1,167,418	986,955	3,857,853	3,732,075
Virginia Beach	68,248,004	6,591,559	5,642,485	23,521,531	32,492,429
Waynesboro	3,807,998	439,627	375,678	1,477,215	1,515,478
Williamsburg	2,124,482	213,072	177,930	693,878	1,039,602
Winchester	5,069,373	562,231	469,094	1,801,868	2,236,180
Total Cities	$ 500,352,044	$ 52,172,919	$ 44,640,494	$180,368,681	$223,169,950
Unassigned to Localities	$ 16,103,679	$ 1,907,289	$ 1,515,505	$ 5,322,814	$ 7,358,071
AGGREGATE	$1,428,398,489	$140,635,993	$121,148,005	$497,641,438	$668,973,053

Section 58-151.02 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0-$2,999.

TABLE 1.8
Statewide Individual Income Taxes—Taxable Years 1973-1982

Taxable Year	Amount
1973	$ 436,747,714
1974	510,444,069
1975	560,181,994
1976	657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489

CORPORATION INCOME TAX

TABLE 2.1
Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Year 1983-84

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $25,000	40,841	81.7%	$ 122,299,047	4.1%	$ 8,363,004	4.5%
$ 25,000 to $ 50,000	3,544	7.1	125,353,544	4.2	7,592,619	4.1
$ 50,000 to $ 100,000	2,591	5.2	181,546,132	6.1	11,011,623	6.0
$ 100,000 to $ 500,000	2,314	4.6	471,742,752	15.8	30,283,310	16.5
$ 500,000 to $ 1,000,000	337	0.7	239,105,279	8.0	14,378,623	7.8
$ 1,000,000 to $ 2,000,000	173	0.3	237,061,585	8.0	14,163,206	7.7
$ 2,000,000 to $10,000,000	157	0.3	608,655,984	20.4	36,624,770	19.9
$10,000,000 and over	30	0.1	909,363,894	30.5	54,849,013	29.8
Totals Before Adjustments	49,987	100.0%	$2,895,128,217	97.1%	$177,266,168	96.3%
Departmental Adjustments	(3,533)	—	86,603,950	2.9	6,842,592	3.7
Totals	49,987	100.0%	$2,981,732,167	100.0%	$184,108,760	100.0%

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,544 returns in the second bracket have $125,353,544 in Virginia taxable income but only $36,753,544 falls between $25,000 and $50,000 while the remaining $88,600,000 falls in the first bracket. A table showing corporate incomes arranged by net taxable income brackets is available upon request.

**Includes penalty and interest.

TABLE 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Years 1974-75 to 1983-1984

Corporations Reporting Income From Virginia Sources	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982	1982-1983	1983-1984
Number of Corporate Returns										
Up to $25,000	31,051	29,618	29,236	31,144	31,887	33,477	37,776	40,018	40,377	40,841
$ 25,000 to $ 50,000	2,582	2,483	2,439	2,718	3,087	3,489	3,446	3,552	3,404	3,544
$ 50,000 to $ 100,000	1,386	1,503	1,550	1,757	2,212	2,509	2,702	2,644	2,536	2,591
$ 100,000 to $ 500,000	1,543	1,494	1,537	1,714	2,014	2,294	2,358	2,346	2,109	2,314
$ 500,000 to $ 1,000,000	242	261	255	299	333	390	398	371	340	337
$ 1,000,000 to $ 2,000,000	132	131	131	154	177	202	210	222	190	173
$ 2,000,000 to $10,000,000	81	99	97	136	162	172	189	181	159	157
$10,000,000 and over	22	17	19	21	24	23	35	32	30	30
Totals before adjustments	37,039	35,606	35,264	37,943	39,896	42,556	47,114	49,366	49,145	49,987
Departmental adjustments	(904)	(2,069)	(2,936)	(2,505)	(3,345)	(2,178)	(3,136)	(3,311)	(2,464)	(3,533)
Totals	37,039	35,606	35,264	37,943	39,896	42,556	47,114	49,366	49,145	49,987
Taxable Income										
Up to $25,000	$ 98,833,249	$ 93,573,411	$ 90,672,047	$ 98,365,319	$ 105,670,031	$ 114,269,999	$ 117,286,616	$ 120,759,277	$ 119,338,546	$ 122,299,047
$ 25,000 to $ 50,000	88,806,129	88,234,783	87,327,728	97,170,476	110,910,477	125,354,020	123,789,963	126,328,609	121,669,271	125,353,544
$ 50,000 to $ 100,000	96,678,564	103,250,193	105,722,260	120,396,594	150,381,286	174,376,899	189,147,959	184,464,980	177,920,074	181,546,132
$ 100,000 to $ 500,000	334,352,766	318,055,517	330,660,559	368,813,142	428,670,711	483,760,562	488,896,563	475,544,502	434,008,765	471,742,752
$ 500,000 to $ 1,000,000	166,569,364	181,283,469	180,632,813	208,924,113	231,995,918	270,706,111	276,753,954	258,909,072	242,993,916	239,105,279
$ 1,000,000 to $ 2,000,000	184,076,073	184,155,566	180,542,075	216,568,764	248,292,227	287,370,540	285,377,931	304,585,754	266,906,837	237,061,585
$ 2,000,000 to $10,000,000	327,774,531	399,569,413	384,271,998	561,177,944	648,628,914	695,432,935	758,748,812	739,608,557	648,883,483	608,655,984
$10,000,000 and over	544,702,737	404,156,027	477,656,884	566,846,459	800,750,191	665,095,801	918,610,845	901,249,468	878,450,767	907,363,894
Totals before adjustments	$1,841,793,413	$1,772,278,379	$1,837,486,364	$2,238,262,811	$2,725,299,755	$2,816,366,867	$3,158,612,643	$3,111,450,219	$2,890,171,659	$2,895,128,217
Departmental adjustments	79,113,766	66,131,284	127,059,150	120,016,333	141,572,538	88,055,249	109,950,546	100,048,521	89,705,050	86,603,950
Totals	$1,920,907,179	$1,838,409,663	$1,964,545,514	$2,358,279,144	$2,866,872,293	$2,904,422,116	$3,268,563,189	$3,211,498,740	$2,979,876,709	$2,981,732,167
Tax Assessed*										
Up to $25,000	$ 7,780,005	$ 5,720,340	$ 5,756,271	$ 5,990,337	$ 6,993,458	$ 9,052,961	$ 26,555,443	$ 9,424,336	$ 11,130,051	$ 8,363,004
$ 25,000 to $ 50,000	5,348,609	5,296,637	5,254,119	5,897,673	6,690,980	7,607,551	7,527,390	7,679,910	7,420,315	7,592,619
$ 50,000 to $ 100,000	5,818,100	6,183,725	6,336,637	7,244,603	9,106,309	10,541,498	11,460,578	11,212,919	10,797,236	11,011,623
$ 100,000 to $ 500,000	20,079,488	19,008,885	19,713,359	22,192,860	25,841,583	29,217,305	29,583,820	28,764,587	26,520,470	30,283,310
$ 500,000 to $ 1,000,000	10,002,089	10,628,658	10,727,853	12,534,783	13,965,661	16,346,324	16,818,374	15,655,643	15,462,702	14,378,623
$ 1,000,000 to $ 2,000,000	10,994,111	10,736,833	10,513,636	12,964,378	14,945,551	17,314,232	17,400,680	19,046,924	16,188,365	14,163,206
$ 2,000,000 to $10,000,000	18,729,009	22,507,838	21,593,865	33,763,045	39,066,542	42,072,711	45,912,825	44,885,307	39,920,608	36,624,770
$10,000,000 and over	28,903,651	21,975,234	25,744,985	34,035,279	37,719,936	39,988,223	55,885,520	54,458,726	49,851,943	54,849,013
Totals before adjustments	$ 107,655,062	$ 102,058,150	$ 105,640,725	$ 134,622,958	$ 154,330,020	$ 172,140,805	$ 211,144,630	$ 191,128,352	$ 177,291,690	$177,266,168
Departmental adjustments	4,746,826	3,967,877	7,623,549	7,200,980	9,934,280	6,338,622	8,363,441	8,393,727	7,089,681	6,842,592
Totals	$ 112,401,888	$ 106,026,027	$ 113,264,274	$ 141,823,938	$ 164,264,300	$ 178,479,427	$ 219,508,071	$ 199,522,079	$ 184,381,371	$184,108,760

*Includes penalties and interest.

RETAIL SALES AND USE TAX

TABLE 3.1

Virginia Retail Sales and Use Tax Business Classification Code

Many Businesses Fall Into More Than One Class. For Example, Grocery Stores Sell Many Nonfood Items; Department Stores, Hotels, etc., Sell Food. Therefore, the Classifications Reflect the Principal Business Activity, as Reported by Dealers.

Apparel Group

01. Clothing—Men, women, children
02. Furriers
03. Millinery
04. Shoes—Men, women, children
09. Other apparel (uniforms, formals, etc.)

Automotive Group

10. Accessories, batteries, repair parts, tires, etc.
11. Aircraft
12. Boats, boat motors, boating accessories
13. Motor vehicle dealers, motorcycle dealers
14. Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)
19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)

Food Group

20. Bakery products
21. Candy and confections
22. Dairy products
23. Fruit stands, vegetable stands, roadside markets, rolling markets
24. Groceries, meats, seafood—Chain
25. Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)
26. Private membership clubs
27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.
28. Taverns, beer parlors, dance halls
29. Other food

Furniture, Home Furnishings, and Equipment Group

30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)
31. Household appliances, appliance repairs
32. Office furniture, business machines, and equipment
33. Radios, televisions, musical instruments, repairs thereto
39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)

General Merchandise Group

40. Department stores, discount stores
41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores
42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs
49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)

Lumber, Building Materials, and Supply Group

50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)
51. Cabinet shops, millwork, pre-cut lumber stock
52. Electrical supplies
53. Hardware supplies, locksmiths
54. Paint, wallpaper, glass
55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies
56. Other building supplies

TABLE 3.1 — Continued

Fuel Group

60. Fuel oil
61. Bottled gas
62. Wood
69. Coal, other fuels

Machinery, Equipment, and Supplies Group

70. Construction or road maintenance machinery, equipment, supplies
71. Professional equipment, supplies (dental supplies, etc.)
72. Service—Establishment equipment, supplies (beauty supplies, welding supplies, snap-on tool dealers, etc.)
79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)

Miscellaneous Group

80. Antiques
81. Books, stationery (paper products, printing, office supplies, business forms, etc.)
82. Cigar stores, newsstands
83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers
84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks
85. Jewelry, luggage, leather goods
86. Salvage, surplus, secondhand goods, pawnshops, flea markets
87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.
88. Vending machine sales
89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.
90. Hotels, motels, tourist camps, etc.
00. Other miscellaneous and unidentifiable

TABLE 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1984, as Reflected by Deposits of Sales Tax Revenues Made During the Period Beginning August 1, 1983 and Ending July 31, 1984

	Code	Taxable Sales
Apparel Group	01	$972,578,269
	02	5,247,051
	03	1,645,905
	04	314,445,665
	09	43,612,322
Automotive Group	10	678,842,705
	11	9,266,714
	12	31,465,855
	13	205,786,965
	14	480,842,624
	19	125,949,585
Food Group	20	52,953,221
	21	21,492,991
	22	81,113,094
	23	30,606,939
	24	4,444,328,349
	25	1,839,914,937
	26	59,365,375
	27	2,634,749,396
	28	3,671,382
	29	130,083,401
Furniture, Home Furnishings and Equipment Group	30	730,069,850
	31	163,730,506
	32	463,671,648
	33	321,182,699
	39	71,937,152
General Merchandise Group	40	2,417,609,873
	41	867,970,512
	42	681,819,041
	49	520,106,158
Lumber, Building Materials and Supply Group	50	$1,357,405,352
	51	85,931,647
	52	229,384,234
	53	204,343,377
	54	129,931,102
	55	286,188,606
	59	291,245,581
Fuel Group	60	194,749,212
	61	46,766,936
	62	1,180,259
	69	186,972,166
Machinery, Equipment and Supplies Group	70	168,676,567
	71	76,889,774
	72	112,864,573
	79	741,008,483
Miscellaneous Group	80	38,482,871
	81	392,738,333
	82	13,177,143
	83	175,636,319
	84	233,515,836
	85	173,535,384
	86	44,028,714
	87	320,923,165
	88	71,621,228
	89	1,542,596,827
Hotels, Motels, Tourist Camps, etc	90	790,829,892
Other Miscellaneous and Unidentifible	00	187,508,032
Total		$26,504,191,797

TABLE 3.3

State Retail Sales and Use Tax
Received by the Department of Taxation and Deposited in Banks to the Credit of the State Treasurer—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Sales Tax*	Use Tax*	Total*
1975	$339,656,789	$21,946,387	$361,603,176
1976	364,791,265	21,639,291	386,430,556
1977	402,945,941	24,506,299	427,452,240
1978	457,692,468	29,181,738	486,874,206
1979	511,162,449	34,854,853	546,017,302
1980	555,180,498	40,682,276	595,862,774
1981	603,651,234	43,678,663	647,329,897
1982	628,351,527	44,419,735	672,771,262
1983	676,052,186	49,397,332	725,449,518
1984	771,180,995	55,629,260	826,810,255

*Includes penalties and interest.

TABLE 3.4

Local Retail Sales and Use Tax—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount*
1975	$123,848,123
1976	132,375,728
1977	145,320,472
1978	165,612,484
1979	185,767,086
1980	202,419,795
1981	220,249,171
1982	231,364,839
1983	247,287,672
1984	276,271,526

*Including penalties and interest.

TABLE 3.5

Aircraft Sales and Use Tax—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount*
1975	$ 206,731
1976	396,287
1977	530,704
1978	652,920
1979	709,237
1980	769,482
1981	685,711
1982	1,098,769
1983	826,095
1984	828,118

*Includes penalties and interest.

TABLE 3.6

Sales Tax Distribution—Fiscal Year 1983-1984

Counties	Share of State Tax	Local 1%	Total
Accomack	$ 1,435,780.00	$ 1,083,965.84	$ 2,519,745.84
Albemarle	2,057,744.00	2,962,611.90	5,020,355.90
Alleghany	754,400.00	301,945.50	1,056,345.50
Amelia	444,134.00	171,161.39	615,295.39
Amherst	1,264,230.00	885,926.73	2,150,156.73
Appomattox	674,574.00	331,863.41	1,006,437.41
Arlington	4,729,136.00	11,484,559.55	16,213,695.55
Augusta	2,441,765.00	1,594,086.75	4,035,851.75
Bath	236,540.00	454,688.82	691,228.82
Bedford	1,947,090.00	548,869.96	2,495,959.96
Bland	306,101.00	53,981.92	360,082.92
Botetourt	1,184,149.00	471,081.72	1,655,230.72
Brunswick	882,441.00	338,472.01	1,220,913.01
Buchanan	2,301,889.00	1,112,211.58	3,414,100.58
Buckingham	596,183.00	196,316.15	792,499.15
Campbell	2,908,445.00	1,266,804.22	4,175,249.22
Caroline	1,026,432.00	356,751.98	1,383,183.98
Carroll	1,274,301.00	483,188.04	1,757,489.04
Charles City	287,167.00	31,380.71	318,547.71
Charlotte	707,641.00	227,317.54	934,958.54
Chesterfield	8,670,801.00	8,019,283.23	16,690,084.23
Clarke	463,732.00	230,706.66	694,438.66
Craig	182,133.00	51,154.88	233,287.88
Culpeper	1,153,003.00	1,017,434.90	2,170,437.90
Cumberland	566,590.00	110,703.70	677,293.70
Dickenson	1,157,245.00	456,798.76	1,614,043.76
Dinwiddie	1,005,278.00	329,217.42	1,334,495.42
Essex	456,915.00	551,631.16	1,008,546.16
Fairfax	35,544,896.00	38,328,250.47	73,873,146.47
Fauquier	1,996,465.00	1,418,486.96	3,414,951.96
Floyd	562,655.00	183,257.14	745,912.14
Fluvanna	470,635.00	157,343.18	627,978.18
Franklin	1,678,585.00	942,932.79	2,621,517.79
Frederick	1,939,297.00	1,320,202.21	3,259,499.21
Giles	928,469.00	602,755.19	1,531,224.19
Gloucester	1,141,469.00	862,585.13	2,004,054.13
Goochland	513,451.00	258,219.47	771,670.47
Grayson	747,873.00	214,109.66	961,982.66
Greene	472,352.00	119,322.82	591,674.82
Greensville	642,661.00	185,085.12	827,746.12
Halifax	1,721,650.00	598,074.80	2,319,724.80
Hanover	2,794,769.00	2,681,649.93	5,476,418.93
Henrico	8,776,494.00	15,106,239.78	23,882,733.78
Henry	3,020,068.00	1,633,272.05	4,653,340.05
Highland	107,733.00	49,149.75	156,882.75
Isle of Wight	1,180,224.00	704,585.21	1,884,809.21
James City	1,155,937.00	2,100,473.02	3,256,410.02
King George	544,929.00	186,220.69	731,149.69
King & Queen	366,865.00	39,620.43	406,485.43
King William	534,961.00	282,071.37	817,032.37
Lancaster	387,153.00	529,624.79	916,777.79
Lee	1,481,198.00	566,555.88	2,047,753.88
Loudoun	3,310,856.00	3,853,061.25	7,163,917.25
Louisa	1,001,257.00	385,307.49	1,386,564.49
Lunenburg	633,625.00	259,867.90	893,492.90
Madison	544,738.00	276,560.71	821,298.71
Mathews	389,965.00	171,325.52	541,290.52
Mecklenburg	1,462,933.00	1,196,229.69	2,659,162.69
Middlesex	338,725.00	235,147.34	573,872.34
Montgomery	2,538,933.00	2,489,483.14	5,028,416.14
Nelson	610,573.00	256,260.79	866,833.79
New Kent	564,754.00	167,091.30	731,845.30
Northampton	811,547.00	537,243.09	1,348,790.09
Northumberland	394,110.00	198,804.87	592,914.87
Nottoway	743,678.00	485,314.51	1,228,992.51
Orange	924,522.00	605,742.26	1,530,264.26
Page	973,303.00	580,231.29	1,553,534.29
Patrick	867,380.00	278,443.59	1,145,823.59
Pittsylvania	3,311,766.00	939,495.48	4,251,261.48
Powhatan	674,247.00	152,830.24	827,077.24
Prince Edward	828,097.00	762,841.22	1,590,938.22
Prince George	1,386,558.00	346,992.48	1,733,550.48
Prince William	$ 9,264,644.00	$ 6,379,289.65	$ 15,643,933.65
Pulaski	1,901,952.00	1,330,833.03	3,232,785.03
Rappahannock	304,395.00	94,574.77	398,969.77
Richmond	335,719.00	601,213.67	936,932.67
Roanoke	3,916,549.00	3,546,037.70	7,462,586.70
Rockbridge	781,178.00	522,199.66	1,303,377.66
Rockingham	2,767,985.00	1,252,279.11	4,020,264.11
Russell	1,790,068.00	759,533.02	2,549,601.02
Scott	1,345,449.00	613,050.10	1,958,499.10
Shenandoah	1,300,019.00	959,622.06	2,259,641.06
Smyth	1,773,314.00	1,077,937.95	2,851,251.95
Southampton	931,733.00	232,637.58	1,164,370.58
Spotsylvania	2,425,116.00	2,418,298.18	4,843,414.18
Stafford	2,588,255.00	1,048,599.19	3,636,854.19
Surry	314,060.00	78,588.97	392,648.97
Sussex	682,528.00	275,135.23	957,663.23
Tazewell	2,850,158.00	2,188,758.03	5,038,916.03
Warren	1,139,392.00	848,740.45	1,988,132.45
Washington	2,481,720.00	1,265,656.87	3,747,376.87
Westmoreland	682,773.00	352,527.00	1,035,300.00
Wise	2,581,537.00	1,805,839.56	4,387,376.56
Wythe	1,367,447.00	1,001,305.80	2,368,752.80
York	2,038,417.00	1,361,576.51	3,399,993.51
Total Counties	$177,682,803.00	$148,386,712.52	$326,069,315.52
Cities			
Alexandria	$ 3,206,042.00	$ 7,975,523.36	$ 11,181,565.36
Bedford	265,219.00	403,231.94	668,450.94
Bristol	840,757.00	1,876,972.59	2,717,729.59
Buena Vista	337,009.00	221,034.95	558,043.95
Charlottesville	1,312,032.00	3,723,719.48	5,035,751.48
Chesapeake	6,597,700.00	5,019,661.85	11,617,361.85
Clifton Forge	210,685.00	214,638.89	425,323.89
Colonial Heights	824,404.00	803,926.48	1,628,330.48
Covington	359,566.00	578,396.56	937,962.56
Danville	2,374,620.00	3,216,168.25	5,590,788.25
Emporia	226,748.00	482,891.74	709,639.74
Fairfax	995,164.00	3,885,951.78	4,881,115.78
Falls Church	331,051.00	1,944,916.39	2,275,967.39
Franklin	358,378.00	447,724.77	806,102.77
Fredericksburg	514,869.00	1,675,673.38	2,190,542.38
Galax	258,207.00	776,576.07	1,034,783.07
Hampton	5,770,688.00	7,339,319.05	13,110,007.05
Harrisonburg	694,774.00	2,740,545.87	3,435,319.87
Hopewell	1,216,605.00	983,861.26	2,200,466.26
Lexington	183,793.00	349,270.81	533,063.81
Lynchburg	2,644,122.00	5,086,092.72	7,730,214.72
Manassas	832,236.00	2,107,320.07	2,939,556.07
Manassas Park	406,955.00	105,583.73	512,538.73
Martinsville	773,380.00	1,649,631.35	2,423,011.35
Newport News	7,657,805.00	6,253,235.59	13,911,040.59
Norfolk	11,141,489.00	16,291,060.43	27,432,549.43
Norton	280,775.00	545,137.22	825,912.22
Petersburg	1,939,124.00	2,804,422.09	4,743,546.09
Poquoson	543,263.00	168,834.65	712,097.65
Portsmouth	5,210,183.00	4,243,650.22	9,453,833.22
Radford	459,219.00	415,047.60	874,266.60
Richmond	10,803,285.00	15,992,388.84	26,795,673.84
Roanoke	5,264,402.00	8,378,390.80	13,642,792.80
Salem	1,019,848.00	1,961,442.66	2,981,290.66
South Boston	355,176.00	564,875.47	920,051.47
Staunton	844,470.00	1,313,574.38	2,158,044.38
Suffolk	2,685,506.00	1,657,282.95	4,342,788.95
Virginia Beach	16,439,103.00	15,396,378.53	31,835,481.53
Waynesboro	680,745.00	980,445.54	1,661,190.54
Williamsburg	142,204.00	1,992,381.60	2,134,585.60
Winchester	825,433.00	2,331,735.07	3,157,168.07
Total Cities	$ 97,827,034.00	$134,898,916.98	$232,725,950.98
Aggregate	$275,509,637.00	$283,285,629.50	$558,795,266.50

NOTE: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

OTHER STATE TAXES

TABLE 4.1

Inheritance Taxes*—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount
1975	$18,348,281
1976	17,437,402
1977	19,032,356
1978	23,359,432
1979	25,635,089
1980	26,950,815
1981	12,299,091
1982	2,720,530
1983	1,273,365
1984	779,992

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.2

Gift Taxes*—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount
1975	$1,070,048
1976	1,612,537
1977	5,205,340
1978	1,141,088
1979	1,035,169
1980	797,336
1981	344,216
1982	435,278
1983	63,307
1984	327,402

*Gift tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.3

Estate Taxes*—Fiscal Years 1981-1984

Fiscal Year Ending June 30	Amount
1981	$ 8,174,071
1982	19,621,952
1983	17,378,685
1984	26,117,751

*Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

TABLE 4.4
State Recordation Taxes—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount
1975	$ 15,036,230
1976	18,388,408
1977	24,809,919
1978	29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978

TABLE 4.5
Taxes on Capital Not Otherwise Taxed—Tax Years 1974-1983

Taxable Year	Amount*
1974	$ 6,514,022
1975	7,699,497
1976	8,222,430
1977	8,987,655
1978	9,844,694
1979	11,120,488
1980	12,322,012
1981	13,862,882
1982	15,219,080
1983	11,388,070

*Includes penalty and interest.

TABLE 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1983 and the State Tax Thereon at Thirty Cents Per $100 Valuation

Counties	Value	Tax, Penalty and Interest
Accomack	$ 4,789,421	$ 14,368.26
Albemarle	61,962,055	185,890.40
Alleghany	22,207,540	66,622.62
Amelia	936,573	2,809.72
Amherst	7,835,634	23,571.90
Appomattox	8,495,720	25,492.03
Arlington	67,060,854	201,358.41
Augusta	10,006,207	31,651.60
Bath	552,851	1,658.55
Bedford	6,376,161	19,128.48
Bland	900	4.70
Botetourt	2,811,707	8,442.28
Brunswick	2,152,583	6,493.35
Buchanan	34,748,775	105,956.33
Buckingham	6,190,374	18,571.12
Campbell	35,348,787	106,046.36
Caroline	4,614,671	13,846.01
Carroll	4,715,132	14,148.00
Charles City	710	2.13
Charlotte	3,855,889	11,567.67
Chesterfield	91,860,437	275,631.66
Clarke	3,109,618	9,328.85
Craig	21,813	65.44
Culpeper	19,711,327	59,133.98
Cumberland	73,447	220.34
Dickenson	146,433	439.30
Dinwiddie	4,109,594	12,360.36
Essex	2,030,172	6,090.52
Fairfax	132,279,698	397,663.98
Fauquier	11,164,476	33,495.42
Floyd	3,007,544	9,169.93
Fluvanna	23,267	69.80
Franklin	17,237,800	51,774.48
Frederick	26,116,575	78,750.35
Giles	29,330,628	87,991.88
Gloucester	964,664	2,898.70
Goochland	3,548,324	10,644.97
Grayson	5,740,824	17,299.37
Greene	5,800	17.40
Greenville	3,003,340	9,010.02
Halifax	13,727,246	41,183.74
Hanover	18,270,434	55,007.83
Henrico	140,889,110	422,716.29
Henry	98,513,985	296,980.49
Highland	201,043	603.13
Isle of Wight	34,266,558	102,828.37
James City	37,846,954	113,540.86
King George	165,721	497.16
King & Queen	510,687	1,549.46
King William	15,211,163	45,633.49
Lancaster	2,087,233	6,263.70
Lee	4,572,987	13,718.96
Loudoun	10,501,580	31,511.83
Louisa	2,766,920	8,341.79
Lunenburg	2,674,713	8,024.14
Madison	878,623	2,635.87
Mathews	48,347	145.04
Mecklenburg	9,553,097	28,665.66
Middlesex	114,507	343.52
Montgomery	28,743,332	86,264.58
Nelson	666,397	1,999.19
New Kent	1,380,931	4,142.79
Northampton	1,664.333	5,014.10
Northumberland	2,548,816	8,319.59
Nottoway	2,303,923	6,986.77
Orange	8,841,950	26,561.92
Page	22,116,998	66,352.99
Patrick	11,178,463	33,535.39
Pittsylvania	89,765,331	269,295.99
Powhatan	257,193	774.58
Prince Edward	4,456,874	13,383.13
Prince George	5,346,418	16,039.25
Prince William	12,265,035	36,856.38
Pulaski	$ 52,031,802	$ 157,232.25
Rappahannock	—	—
Richmond	2,221,852	6,665.56
Roanoke	23,888,464	71,665.38
Rockbridge	14,606,048	43,843.09
Rockingham	61,601,139	184,918.97
Russell	22,251,154	66,753.46
Scott	5,292,621	16,226.41
Shenandoah	23,123,187	69,369.55
Smyth	37,674,657	113,023.98
Southampton	10,987,293	34,216.46
Spotsylvania	7,337,674	22,100.41
Stafford	7,499,700	22,541.87
Surry	76,213	228.64
Sussex	1,927,660	5,830.56
Tazewell	55,402,063	166,448.92
Warren	10,296,356	30,889.07
Washington	32,791,283	100,017.80
Westmoreland	3,751,517	11,515.12
Wise	22,186,627	66,598.88
Wythe	15,862,447	47,781.30
York	12,664,186	38,025.17
Total Counties	$1,645,959,170	$4,951,297.50
Cities		
Alexandria	$ 16,583,420	$ 50,327.69
Bedford	13,026,861	39,084.58
Bristol	15,261,710	45,888.52
Buena Vista	10,043,170	30,129.51
Charlottesville	15,248,844	45,968.28
Chesapeake	72,867,847	220,053.19
Clifton Forge	43,673	131.02
Colonial Heights	3,876,928	11,632.88
Covington	3,533,126	10,599.38
Danville	118,635,328	356,487.94
Emporia	6,077,824	18,233.47
Fairfax	3,808,285	11,483.63
Falls Church	1,486,743	4,464.23
Franklin	985,173	2,955.52
Fredericksburg	20,845,674	62,541.47
Galax	16,163,344	48,490.03
Hampton	58,539,394	175,736.66
Harrisonburg	27,532,304	82,841.77
Hopewell	64,624,449	193,882.05
Lexington	38,776	118.33
Lynchburg	69,937,922	210,000.29
Manassas	68,337,931	205,076.66
Manassas Park	81,336	244.01
Martinsville	77,157,673	231,523.83
Newport News	56,887,716	170,788.84
Norfolk	72,872,115	219,643.41
Norton	3,235,363	9,877.62
Petersburg	57,708,087	173,184.27
Poquoson	18,333	55.00
Portsmouth	25,619,935	77,360.35
Radford	6,746,273	20,247.88
Richmond	946,142,076	2,839,341.18
Roanoke	57,748,453	173,682.86
Salem	24,527,217	73,610.02
South Boston	2,585,793	7,759.38
Staunton	1,543,186	4,663.22
Suffolk	89,302,033	267,957.07
Virginia Beach	23,223,955	70,009.59
Waynesboro	40,511,839	121,541.82
Williamsburg	287,523	800.17
Winchester	49,410,524	148,275.00
Total Cities	$2,143,108,156	$ 6,436,772.62
Aggregate	$3,789,067,326	$11,388,070.12

TABLE 4.7

Statement Showing Assessment for the Tax Year Beginning January 1, 1984, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	$818,334,998	$1,385,634,042	$2,203,969,040
Deductions of assessed value of real estate otherwise taxed in this State	219,072,997	478,550,871	697,623,868
Deductions of book value of tangible personal property otherwise taxed in this State	6,602,600	22,841,707	29,444,307
Reserve for loan losses included in undivided profits or capital reserves	2,740,339	2,581,375	5,321,714
Other deductions: (Total)	131,972,099	232,419,543	364,391,642
(a) U.S. obligations	130,047,277	140,448,490	270,495,767
(b) Surplus and retained earnings of non-banking subsidiaries	1,868,871	85,784,513	87,653,384
(c) Miscellaneous deductions	55,951	6,186,540	6,242,491
Net taxable capital	457,946,983	649,240,546	1,107,187,509
Taxes at $1.00 per $100.00 of net capital	4,579,470	6,492,405	11,071,875*

*Of this amount, $2,382,022 was paid into the State Treasury, $8,686,103 was paid into the treasuries of certain counties, cities and towns and a credit of $3,750 was given to certain cities.

TABLE 4.8

Franchise Tax on Net Capital of Bank and Trust Companies— Fiscal Years 1975-1984

Fiscal Year Ending June 30	State Taxes	Local Taxes
1975	$ 3,580,051	$ 5,189,232
1976	3,831,918	5,549,443
1977	3,727,253	5,480,023
1978	3,161,065	5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,039	7,118,348
1982	2,633,929	10,535,715
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103

TABLE 4.9

Malt Beverage Excise Taxes—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount
1975	$ 19,902,145
1976	21,069,462
1977	27,518,900
1978	29,653,762
1979	31,262,150
1980	31,465,473
1981	32,773,246
1982	33,059,580
1983	33,661,946
1984	34,873,153

TABLE 4.10

Tobacco Products Excise Taxes—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Amount
1975	$ 16,817,803
1976	17,621,726
1977	17,785,637
1978	17,925,900
1979	17,478,106
1980	17,282,633
1981	17,865,880
1982	17,838,405
1983	17,478,765
1984	16,994,671

TABLE 4.11

Miscellaneous Excise Taxes—Fiscal Years 1975-1984

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs	Soybeans
1975	$ 487,295	$ 38,414	$143,089	$ 68,161	$ 48,823
1976	476,916	39,743	130,232	60,832	54,192
1977	515,961	44,727	145,475	63,362	46,892
1978	537,238	48,394	137,572	70,468	34,984
1979	593,431	51,786	129,741	74,501	63,687
1980	615,704	49,059	133,215	114,915*	63,552
1981	663,101	78,408	63,229	155,311	45,523
1982	924,242**	82,956	135,880	146,159	59,320
1983	1,071,065	118,725	159,463	132,194	129,168 ***
1984	1,207,326****	121,477	148,898****	156,907	135,879

*Rate increase July 1, 1979.
**Rate increase July 1, 1981.
***Rate increase October 1, 1982.
****Rate increase July 1, 1983.

LOCAL PROPERTY TAXES

TABLE 5.1

Assessed Values—Tax Years 1974-1983

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1974	$ 17,414,638,542	$2,686,455,115	$ 624,528,875	$139,104,488	$1,810,510,895
1975	20,767,372,533	3,026,576,949	759,115,562	166,848,637	1,858,890,301
1976	22,922,446,522	3,477,870,902	885,358,258	173,006,716	1,951,364,912
1977	47,623,494,666	4,096,625,888	959,261,397	203,753,988	3,910,383,865
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855

TABLE 5.2

Levies Assessed—Tax Years 1974-1983

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1974	$ 543,107,640.56	$108,307,564.43	$17,391,454.12	$2,429,623.92	$59,955,177.26
1975	610,901,609.61	121,229,847.04	20,868,940.11	2,654,139.66	57,303,262.78
1976	696,312,621.86	145,637,866.32	24,683,346.55	2,806,321.99	63,732,589.23
1977	768,653,095.58	165,350,365.42	27,192,011.88	3,421,990.83	71,968,138.81
1978	829,872,932.86	187,603,225.26	29,844,572.72	3,956,842.68	74,339,748.75
1979	874,707,772.04	215,557,561.59	35,154,136.65	4,285,013.01	76,748,829.49
1980	982,371,259.17	237,316,821.10	40,940,988.40	4,909,406.13	78,580,197.13
1981	1,114,746,631.95	271,128,547.31	47,116,160.69	4,936,231.62	85,820,685.85
1982	1,226,657,479.03	315,402,776.41	51,354,597.03	5,049,299.48	89,886,934.87
1983	1,303,507,153.00	345,657,755.97	58,255,469.54	4,849,875.16	96,912,650.31

TABLE 5.3

Average Nominal Tax Rates*—Tax Years 1974-1983

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1974	$3.12	$4.03	$2.78	$1.75	$3.31
1975	2.94	4.01	2.75	1.59	3.08
1976	3.04	4.19	2.79	1.62	3.27
1977	1.61	4.04	2.83	1.68	1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	.98
1982	1.03	3.72	2.33	1.37	.90
1983	1.02	3.72	2.37	1.36	.87

*Per $100 of Assessed Value.

TABLE 5.4

Real Estate

Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1983—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Accomack	602	$ 334,373,700	$ 329,051,900	$ 308,814,360	$ 643,188,060	$ 637,866,260	$ 2,601,568.72
Albemarle	741	796,750,440	523,354,850	1,076,557,350	1,873,307,790	1,599,912,200	12,319,323.97
Alleghany	444	65,319,036	55,365,905	134,330,742	199,649,778	189,696,647	1,403,755.00
Amelia	366	158,638,910	128,025,890	79,190,540	237,829,450	207,216,430	994,638.85
Amherst	470	114,151,773	114,151,773	216,639,256	330,791,029	330,791,029	2,282,458.08
Appomattox	345	61,424,610	61,424,610	86,936,054	148,360,664	148,360,664	890,163.98
Arlington	24	2,860,119,300	2,860,119,300	4,487,815,900	7,347,935,200	7,347,935,200	72,744,351.08
Augusta	986	476,932,240	345,911,180	745,788,850	1,222,721,090	1,091,700,030	6,004,350.18
Bath	540	64,743,275	64,743,275	96,909,890	161,653,165	161,653,165	736,683.81
Bedford	764	402,352,330	301,475,745	491,119,150	893,471,480	792,594,895	3,804,453.91
Bland	369	44,608,155	36,612,470	36,181,025	80,789,180	72,793,495	509,554.47
Botetourt	549	197,832,480	150,693,840	302,650,880	500,483,360	453,344,720	3,400,081.36
Brunswick	579	204,762,860	204,762,860	116,365,955	321,128,815	321,128,815	1,509,311.82
Buchanan	508	495,205,100	495,205,100	407,779,100	902,984,200	902,984,200	3,792,533.64
Buckingham	582	178,523,400	178,523,400	96,591,800	275,115,200	275,115,200	880,368.64
Campbell	511	256,012,860	218,019,470	544,058,120	800,070,980	762,077,590	3,429,349.16
Caroline	549	202,460,960	180,054,860	160,725,850	363,186,810	340,780,710	1,533,513.21
Carroll	494	181,234,420	181,234,420	222,678,195	403,912,615	403,912,615	1,938,780.62
Charles City	204	68,665,583	68,665,583	37,795,470	106,461,053	106,461,053	1,256,240.43
Charlotte	471	123,179,670	123,179,670	83,473,360	206,653,030	206,653,030	723,385.76
Chesterfield	446	1,106,110,800	1,012,799,320	2,615,459,860	3,721,570,660	3,628,259,180	35,556,939.64
Clarke	174	167,160,300	122,877,900	179,295,400	346,455,700	302,173,300	1,510,866.50
Craig	336	74,969,550	74,969,550	45,933,050	120,902,600	120,902,600	664,964.23
Culpeper	389	318,189,950	205,505,589	388,228,345	706,418,295	593,733,934	3,503,030.68
Cumberland	292	35,009,960	35,009,960	48,457,420	83,467,380	83,467,380	250,402.14
Dickenson	335	209,840,863	209,840,863	167,834,430	377,675,293	377,675,293	1,888,376.47
Dinwiddie	501	189,188,210	137,903,060	166,740,580	355,928,790	304,643,640	2,467,613.49
Essex	264	131,895,250	131,895,250	109,390,060	241,285,310	241,285,310	1,085,783.92
Fairfax	409	7,572,319,140	7,568,577,115	16,888,743,720	24,461,062,860	24,457,320,835	361,568,101.00
Fauquier	660	875,312,330	562,672,290	803,535,600	1,678,847,930	1,366,207,890	8,060,626.32
Floyd	383	120,182,010	120,182,010	115,338,350	235,520,360	235,520,360	1,295,361.97
Fluvanna	288	168,324,160	118,514,830	138,910,928	307,235,088	257,425,758	1,415,846.00
Franklin	721	203,951,752	183,480,011	285,148,158	489,099,910	468,628,169	2,436,852.90
Frederick	427	382,576,660	292,775,645	507,603,998	890,180,658	800,379,643	4,642,201.99
Giles	363	84,240,900	62,785,000	165,922,000	250,162,900	228,707,000	1,280,759.20
Gloucester	257	298,269,860	246,713,100	307,989,418	606,259,278	554,702,518	3,344,859.86
Goochland	295	188,050,538	177,152,611	126,413,458	314,463,996	303,566,069	2,094,606.05
Grayson	451	142,149,100	142,149,100	129,784,900	271,934,000	271,934,000	996,808.71
Greene	153	102,693,570	71,932,730	100,096,420	202,789,990	172,029,150	946,160.33
Greensville	300	80,881,640	80,881,640	72,465,173	153,346,813	153,346,813	628,726.16
Halifax	803	251,418,900	251,418,900	237,754,900	489,173,800	489,173,800	1,761,025.68
Hanover	471	506,904,220	377,986,490	723,267,252	1,230,171,472	1,101,253,742	8,317,035.77
Henrico	234	1,199,137,010	1,155,128,360	3,098,781,780	4,297,918,790	4,253,910,140	41,709,485.17
Henry	384	234,504,011	229,574,391	650,293,160	884,797,171	879,867,551	4,571,284.79
Highland	416	88,268,400	88,268,400	36,166,600	124,435,000	124,435,000	447,966.00
Isle of Wight	360	280,560,265	167,282,564	304,344,821	584,905,086	471,627,385	2,405,299.66
James City	181	345,218,000	295,706,020	507,645,300	852,863,300	803,351,320	5,703,794.37
King George	183	93,697,760	69,738,810	96,147,400	189,845,160	165,886,210	1,741,841.10
King & Queen	327	80,031,810	80,031,810	39,444,850	119,476,660	119,476,660	1,051,392.74
King William	286	140,534,800	94,488,200	123,121,200	263,656,000	217,609,400	1,298,488.88
Lancaster	153	191,312,900	191,312,900	230,076,100	421,389,000	421,389,000	1,306,305.90
Lee	438	153,030,240	153,030,240	192,721,333	345,751,573	345,751,573	2,143,662.33
Loudoun	517	1,156,148,640	768,489,870	1,253,731,570	2,409,880,210	2,022,221,440	22,851,113.94
Louisa	517	232,346,765	155,731,949	150,314,455	382,661,220	306,046,404	1,071,162.42
Lunenburg	443	151,644,800	151,644,800	119,005,200	270,650,000	270,650,000	1,028,470.00
Madison	327	187,027,300	112,883,600	150,182,100	337,209,400	263,065,700	1,315,328.50
Mathews	105	130,232,900	130,232,900	127,495,350	257,728,250	257,728,250	1,288,641.25
Mecklenburg	675	135,994,800	135,994,800	207,356,100	343,350,900	343,350,900	1,716,754.50
Middlesex	138	156,086,050	131,351,630	170,013,750	326,099,800	301,365,380	1,175,326.30
Montgomery	392	334,894,180	299,472,190	691,404,610	1,026,298,790	990,876,800	6,638,882.17
Nelson	471	191,738,302	154,207,752	184,643,270	376,381,572	338,851,022	1,863,680.62
New Kent	221	159,613,700	158,698,100	111,856,000	271,469,700	270,554,100	2,029,155.75
Northampton	357	65,742,600	65,742,600	91,851,650	157,594,250	157,594,250	1,703,525.71
Northumberland	223	189,524,155	189,524,155	192,793,938	382,318,093	382,318,093	1,605,737.64
Nottoway	308	122,617,400	110,034,370	140,708,740	263,326,140	250,743,110	902,675.38
Orange	355	254,464,500	199,757,100	298,219,580	552,684,080	497,976,680	2,689,074.07
Page	316	162,132,672	105,520,805	251,663,700	413,796,372	357,184,505	2,000,233.74
Patrick	469	92,822,330	92,822,330	133,960,620	226,782,950	226,782,950	1,247,306.96
Pittsylvania	1,012	377,917,670	317,929,270	645,501,035	1,023,418,705	963,430,305	3,179,322.62
Powhatan	272	146,312,849	109,351,564	141,639,860	287,952,709	250,991,424	1,505,948.00
Prince Edward	357	99,409,690	96,385,440	109,698,300	209,107,990	206,083,740	1,071,635.40

Prince George	281	166,473,600	111,732,268	203,312,470	369,786,070	315,044,738	2,079,295.52
Prince William	334	1,372,102,000	1,201,746,400	2,535,511,700	3,907,613,700	3,737,258,100	54,303,559.44
Pulaski	340	149,302,430	131,846,360	375,995,830	525,298,260	507,842,190	2,742,347.64
Rappahannock	267	146,075,310	106,767,870	101,299,635	247,374,945	208,067,505	873,883.54
Richmond	203	51,646,660	51,646,660	64,584,780	116,231,440	116,231,440	697,388.63
Roanoke	246	392,416,020	362,607,390	1,099,833,661	1,492,249,681	1,462,441,051	16,086,851.36
Ruckbridge	602	165,855,530	131,886,580	197,226,080	363,083,610	329,114,660	1,481,018.07
Rockingham	853	497,374,620	351,672,048	760,263,540	1,257,638,160	1,111,935,588	4,336,548.78
Russell	483	222,066,222	165,023,288	216,438,200	438,504,422	381,461,488	2,479,499.66
Scott	539	102,816,770	102,816,770	147,894,580	250,711,350	250,711,350	1,805,121.72
Shenandoah	507	309,653,300	223,989,200	384,757,600	694,410,900	608,746,800	3,104,608.68
Smyth	435	150,665,635	120,940,079	311,435,147	462,100,782	432,375,226	2,161,876.13
Southampton	603	262,335,200	262,335,200	211,083,000	473,418,200	473,418,200	1,514,938.24
Spotsylvania	411	483,137,511	354,749,427	576,558,369	1,039,695,880	931,307,796	6,053,601.32
Stafford	277	402,599,175	301,794,165	664,102,790	1,066,701,955	965,896,945	11,687,281.16
Surry	306	140,953,050	140,953,050	60,932,900	201,885,950	201,885,950	787,355.21
Sussex	496	174,565,155	174,565,155	76,490,814	251,055,969	251,055,969	1,154,857.53
Tazewell	522	263,629,546	219,360,915	508,485,541	772,115,087	727,846,456	4,367,078.74
Warren	219	165,877,260	145,920,182	266,862,202	432,539,462	412,782,384	2,476,694.30
Washington	571	346,891,590	229,844,360	511,682,630	858,574,220	741,526,990	3,707,634.95
Westmoreland	250	170,006,352	146,044,732	205,848,605	375,854,957	351,893,337	2,392,874.69
Wise	411	265,880,705	265,880,705	396,179,600	662,060,305	662,060,305	1,886,917.35
Wythe	460	200,006,430	173,396,840	280,421,990	480,428,420	453,818,830	1,906,039.19
York	135	302,372,875	290,340,375	516,178,580	818,551,455	806,518,955	5,161,721.31
Total Counties	39,004	$34,534,400,210	$30,586,796,004	$55,180,879,873	$89,715,280,083	$85,767,675,877	$823,164,305.27
Cities							
Alexandria	15	$ 1,343,705,200	$ 1,341,307,000	$ 3,116,756,730	$ 4,460,461,930	$4,458,063,730	$ 62,858,693.59
Bedford	7	22,300,700	22,300,700	95,406,150	117,706,850	117,706,850	776,865.21
Bristol	12	62,127,913	62,127,913	245,391,911	307,519,824	307,519,824	3,413,471.21
Buena Vista	3	13,988,250	13,988,250	64,581,650	78,569,900	78,569,900	714,972.48
Charlottesville	10	179,015,470	179,015,470	666,987,210	846,002,680	846,002,680	9,559,830.28
Chesapeake	367	897,620,800	746,697,834	1,608,347,800	2,505,968,600	2,355,045,634	24,488,842.98
Clifton Forge	3	8,954,347	8,954,347	51,839,925	60,794,272	60,794,272	699,125.56
Colonial Heights	8	84,067,180	84,067,180	228,900,360	312,967,540	312,967,540	3,912,094.25
Covington	4	21,897,275	21,897,275	106,021,385	127,918,660	127,918,660	754,746.70
Danville	16	91,816,870	91,816,870	412,712,080	504,528,950	504,528,950	4,338,948.97
Emporia	2	19,208,910	19,208,910	73,193,852	92,402,762	92,402,762	628,338.78
Fairfax	6	249,011,200	249,011,200	566,114,500	815,125,700	815,125,700	10,189,071.25
Falls Church	2	173,238,700	173,238,700	324,476,000	497,714,700	497,714,700	4,778,061.12
Franklin	4	26,314,600	26,314,600	97,697,700	124,012,300	124,012,300	979,697.19
Fredericksburg	6	75,950,000	74,358,180	247,303,700	323,253,700	321,661,880	4,149,415.00
Galax	7	24,664,755	24,664,755	91,400,095	116,064,850	116,064,850	998,157.69
Hampton	72	429,138,600	424,435,000	1,563,561,600	1,992,700,200	1,987,996,600	25,048,757.00
Harrisonburg	18	155,540,300	147,087,600	427,976,400	583,516,700	575,064,000	3,737,916.00
Hopewell	11	83,517,200	83,517,200	296,271,400	379,788,600	379,788,600	4,177,674.60
Lexington	2	20,524,216	20,524,216	85,695,650	106,219,866	106,219,866	998,466.64
Lynchburg	50	218,465,180	211,710,780	996,810,530	1,215,275,710	1,208,521,310	13,535,438.00
Manassas	8	163,533,900	157,890,600	402,917,100	566,451,000	560,807,700	6,841,853.94
Manassas Park	2	22,688,650	22,688,650	71,265,338	93,953,988	93,953,988	1,785,125.77
Martinsville	10	67,140,450	67,140,450	259,543,800	326,684,250	326,684,250	2,482,800.30
Newport News	118	640,486,485	635,442,485	2,290,237,000	2,930,723,485	2,925,679,485	35,108,153.00
Norfolk	64	786,770,730	786,770,730	2,805,209,480	3,591,980,210	3,591,980,210	46,695,742.00
Norton	4	23,575,900	23,575,900	46,181,400	69,757,300	69,757,300	523,179.75
Petersburg	23	129,066,100	123,081,900	415,697,800	544,763,900	538,779,700	8,351,085.35
Poquoson	10	64,036,085	64,036,085	152,752,800	216,788,885	216,788,885	1,701,801.54
Portsmouth	46	407,357,729	406,760,639	1,111,803,543	1,519,161,272	1,518,564,182	20,520,824.00
Radford	8	32,641,360	32,175,380	128,359,920	161,001,280	160,535,300	1,509,031.54
Richmond	63	842,490,180	842,490,180	3,321,803,940	4,164,294,120	4,164,294,120	63,838,643.72
Roanoke	43	325,117,683	322,995,633	1,243,134,742	1,568,252,425	1,566,130,375	21,171,211.00
Salem	14	98,239,600	98,239,600	330,740,250	428,979,850	428,979,850	5,362,248.11
South Boston	5	23,285,620	23,285,620	86,239,520	109,525,140	109,525,140	985,726.26
Staunton	9	78,142,260	78,142,260	315,294,200	393,436,460	393,436,460	4,131,098.32
Suffolk	430	385,035,350	243,580,100	501,120,000	886,155,350	744,700,100	7,412,334.60
Virginia Beach	311	2,979,212,968	2,756,961,736	4,878,499,239	7,857,712,207	7,635,460,975	61,083,973.38
Waynesboro	7	72,047,700	72,047,700	276,941,350	348,989,050	348,989,050	3,524,789.41
Williamsburg	5	109,527,500	109,527,500	190,800,300	300,327,800	300,327,800	1,862,032.36
Winchester	9	113,059,400	113,059,400	382,996,800	496,056,200	496,056,200	4,712,533.90
Total Cities	1,814	$11,564,523,316	$11,006,136,528	$30,578,985,150	$ 42,143,508,466	$ 41,585,121,678	$ 480,342,777.73
Aggregate	40,818	$46,098,923,526	$41,592,932,532	$85,759,865,023	$131,858,788,549	$127,352,797,555	$1,303,507,083.00

*Virginia Department of Highways.
**Represents use-values of land under use-value assessment.
***Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

TABLE 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1983—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Value
Accomack	$ 62,247,685	$ 2,155,324	—	$ 64,403,009
Albemarle	105,565,570	6,655,040	—	112,220,610
Alleghany	12,222,688	11,164,705	—	23,387,393
Amelia	20,510,323	3,032,322	—	23,542,645
Amherst	20,468,238	3,734,880	$ 2,833,550	27,036,668
Appomattox	13,695,860	2,476,450	1,974,230	18,146,540
Arlington	364,134,557	2,987,262	—	367,121,819
Augusta	69,678,851	10,704,660	—	80,383,511
Bath	14,116,524	46,350	1,131,080	15,293,954
Bedford	41,722,050	5,054,190	2,346,570	49,122,810
Bland	3,651,325	199,180	139,450	3,989,955
Botetourt	20,175,490	7,197,600	3,429,480	30,802,570
Brunswick	27,783,720	1,265,640	4,838,400	33,889,760
Buchanan	94,530,500	158,952,640	2,122,000	255,605,140
Buckingham	15,108,108	876,009	1,432,492	17,416,609
Campbell	81,252,460	28,371,040	8,858,620	118,482,120
Caroline	19,372,965	2,057,810	1,421,780	22,852,555
Carroll	25,502,520	2,014,030	2,160,170	29,676,720
Charles City	11,502,600	2,090,800	207,400	13,800,800
Charlotte	9,119,940	1,482,030	380,040	10,982,010
Chesterfield	329,901,375	159,982,481	—	489,883,856
Clarke	18,001,013	2,191,050	—	20,192,063
Craig	3,405,810	44,760	131,220	3,581,790
Culpeper	24,737,503	8,985,401	5,745,694	39,468,598
Cumberland	6,528,860	—	1,395,945	7,924,805
Dickenson	14,812,357	8,645,248	276,739	23,734,344
Dinwiddie	33,304,272	2,421,340	—	35,725,612
Essex	18,487,599	650,516	2,229,896	21,368,011
Fairfax	1,456,284,653	59,235,718	—	1,515,520,371
Fauquier	87,915,500	9,337,080	16,648,550	113,901,130
Floyd	5,189,127	202,407	508,511	5,900,045
Fluvanna	14,115,060	839,790	854,985	15,809,835
Franklin	28,104,288	1,859,983	2,229,337	32,193,608
Frederick	59,013,299	16,558,155	4,106,772	79,678,226
Giles	15,139,780	11,625,880	2,226,590	28,992,250
Gloucester	35,819,189	389,280	—	36,208,469
Goochland	21,780,774	2,365,010	—	24,145,784
Grayson	6,566,970	2,023,600	334,910	8,925,480
Greene	4,601,720	115,100	—	4,716,820
Greensville	21,556,710	4,767,880	—	26,324,590
Halifax	22,679,840	11,828,720	—	34,508,560
Hanover	133,587,995	10,297,360	9,114,100	152,999,455
Henrico	446,185,045	72,055,444	—	518,240,489
Henry	32,216,262	21,074,577	—	53,290,839
Highland	4,467,470	47,420	164,800	4,679,690
Isle of Wight	55,424,037	217,639,429	—	273,063,466
James City	57,349,056	56,687,550	—	114,036,606
King George	20,155,042	1,138,700	—	21,293,742
King & Queen	15,443,470	1,915,340	525,570	17,884,380
King William	15,735,201	15,392,060	1,001,530	32,128,791
Lancaster	15,874,624	154,150	5,999,270	22,028,044
Lee	26,469,301	27,215,031	1,456,052	55,140,384
Loudoun	126,623,581	3,652,980	—	130,276,561
Louisa	15,553,329	1,785,520	3,667,363	21,006,212
Lunenburg	8,073,010	1,629,560	1,670,500	11,373,070
Madison	6,925,610	204,720	677,810	7,808,140
Mathews	17,729,960	—	—	17,729,960
Mecklenburg	26,523,400	6,649,300	8,065,900	41,238,600
Middlesex	19,786,535	197,200	1,319,950	21,303,685
Montgomery	32,519,129	3,686,660	3,725,270	39,931,059
Nelson	20,655,885	1,508,640	—	22,164,525
New Kent	18,678,200	394,600	—	19,072,800
Northampton	9,084,550	788,550	553,850	10,426,950
Northumberland	16,793,749	700,015	720,350	18,214,114
Nottoway	14,856,070	1,074,890	8,958,130	24,889,090
Orange	25,666,775	3,456,685	12,161,395	41,284,855
Page	35,324,333	742,430	1,335,060	37,401,823
Patrick	16,005,222	2,233,003	1,704,358	19,942,583
Pittsylvania	66,457,140	24,136,220	3,362,744	93,956,104
Powhatan	14,769,060	626,060	—	15,395,120
Prince Edward	13,764,825	947,200	12,425,580	27,137,605
Prince George	30,374,422	945,460	—	31,319,882
Prince William	283,910,982	19,471,731	68,357,838	371,740,551
Pulaski	$ 26,550,060	$ 9,652,870	$ 3,298,380	$ 39,501,310
Rappahannock	2,455,560	—	—	2,455,560
Richmond	13,467,060	1,667,800	1,179,100	16,313,960
Roanoke	140,321,005	20,307,890	—	160,628,895
Rockbridge	23,179,640	3,917,550	—	27,097,190
Rockingham	65,383,040	14,560,840	11,678,591	91,622,471
Russell	73,076,946	20,375,240	610,194	94,062,380
Scott	22,754,600	6,734,380	3,045,100	32,534,080
Shenandoah	68,700,000	17,948,700	13,638,500	100,287,200
Smyth	64,091,955	25,014,545	13,458,363	102,564,863
Southampton	39,204,324	5,180,653	4,744,187	49,129,164
Spotsylvania	57,561,189	14,219,865	29,468,119	101,249,173
Stafford	52,264,235	6,115,130	12,369,145	70,748,510
Surry	26,145,866	76,850	356,508	26,579,224
Sussex	18,822,799	6,530,887	4,254,258	29,607,944
Tazewell	126,987,574	44,987,107	6,556,676	178,531,357
Warren	47,397,725	15,504,020	—	62,901,745
Washington	73,139,835	53,988,240	—	127,128,075
Westmoreland	33,801,683	991,510	5,209,640	40,002,833
Wise	60,058,064	31,606,940	14,065,780	105,730,784
Wythe	73,081,110	11,843,210	15,979,180	100,903,500
York	52,624,780	12,336,170	—	64,960,950
Total Counties	$6,064,361,993	$1,378,596,243	$356,843,552	$ 7,799,801,788
Cities				
Alexandria	$ 294,031,453	$ 5,979,242	—	$ 300,010,695
Bedford	11,095,890	15,771,840	—	26,867,730
Bristol	11,740,439	4,487,566	—	16,228,005
Buena Vista	6,496,154	3,661,745	—	10,157,899
Charlottesville	48,736,460	4,027,550	—	52,764,010
Chesapeake	179,222,865	22,275,710	—	201,498,575
Clifton Forge	5,206,401	4,577	—	5,210,978
Colonial Heights	27,830,858	12,031,185	—	39,862,043
Covington	8,254,035	13,523,290	—	21,777,325
Danville	65,634,224	19,562,663	—	85,196,887
Emporia	6,083,500	1,844,790	—	7,928,290
Fairfax	63,361,883	1,105,714	—	64,467,597
Falls Church	21,077,831	2,500,937	—	23,578,768
Franklin	11,887,715	1,773,148	—	13,660,863
Fredericksburg	32,518,461	13,365,375	—	45,883,836
Galax	3,436,265	2,935,870	—	6,372,135
Hampton	186,295,541	11,643,250	—	197,938,791
Harrisonburg	30,227,075	5,796,190	—	36,023,265
Hopewell	22,392,265	90,143,323	—	112,535,588
Lexington	7,994,581	—	—	7,994,581
Lynchburg	81,770,265	55,096,979	—	136,867,244
Manassas	39,013,172	65,9[illegible],660	—	104,994,832
Manassas Park	7,391,599	—	—	7,391,599
Martinsville	23,207,220	21,084,569	—	44,291,789
Newport News	231,598,298	98,061,703	—	329,660,001
Norfolk	456,911,580	51,073,400	—	507,984,980
Norton	5,247,800	105,260	—	5,353,060
Petersburg	43,230,537	33,592,764	—	76,823,301
Poquoson	15,165,630	—	—	15,165,630
Portsmouth	156,809,695	26,927,410	—	183,737,105
Radford	11,741,080	7,265,040	—	19,006,120
Richmond	449,330,900	344,886,887	—	794,217,787
Roanoke	146,061,631	28,029,618	—	174,091,249
Salem	54,610,898	25,511,417	—	80,122,315
South Boston	9,671,600	1,166,020	—	11,037,620
Staunton	20,905,345	777,985	—	21,683,330
Suffolk	41,570,065	7,023,630	—	48,593,695
Virginia Beach	307,397,077	20,639,383	—	328,036,460
Waynesboro	17,785,680	19,025,430	—	36,811,110
Williamsburg	19,010,820	8,760	—	19,019,580
Winchester	43,592,380	39,332,704	—	82,925,084
Total Cities	$3,225,747,168	$1,078,024,584	—	$ 4,303,771,752
Aggregate	$9,290,109,161	$2,456,620,827	$356,843,552	$12,103,573,540

TABLE 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Levies Assessed on Property Books—Tax Year 1983—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Accomack	$ 1,170,537.73	$ 130,910.30	—	$ 1,301,448.03
Albemarle	4,882,473.15	332,752.00	—	5,215,225.15
Alleghany	582,873.96	664,299.97	—	1,247,173.93
Amelia	377,624.47	54,581.80	—	432,206.27
Amherst	766,125.42	186,744.00	$ 111,925.51	1,064,794.93
Appomattox	354,925.09	86,675.75	19,742.30	461,343.14
Arlington	18,388,870.17	150,856.74	—	18,539,726.91
Augusta	1,866,201.11	331,844.46	—	2,198,045.57
Bath	329,467.28	1,854.00	16,493.55	347,814.83
Bedford	1,190,531.68	222,384.36	51,624.54	1,464,540.58
Bland	106,899.74	14,639.72	10,249.58	131,789.04
Botetourt	966,540.14	431,856.00	178,332.96	1,576,729.10
Brunswick	949,407.97	58,219.44	82,252.80	1,089,880.21
Buchanan	902,190.58	1,748,479.04	42,440.00	2,693,109.62
Buckingham	300,811.20	45,114.45	14,324.92	360,250.57
Campbell	1,949,173.11	893,687.76	279,046.53	3,121,907.40
Caroline	508,371.99	68,936.69	47,629.86	624,938.54
Carroll	589,335.84	60,420.90	49,684.19	699,440.93
Charles City	324,177.23	27,807.64	5,807.20	357,792.07
Charlotte	195,581.74	47,424.96	12,161.28	255,167.98
Chesterfield	11,380,699.57	1,599,824.81	—	12,980,524.38
Clarke	577,856.94	17,528.40	—	595,385.34
Craig	102,204.30	2,461.80	4,592.70	109,258.80
Culpeper	1,134,835.95	449,270.05	143,642.63	1,727,748.63
Cumberland	214,403.72	—	5,583.78	219,987.50
Dickenson	421,338.59	1,210,334.72	29,057.68	1,660,730.99
Dinwiddie	1,507,009.06	130,752.36	—	1,637,761.42
Essex	597,577.02	22,768.06	83,621.29	703,966.37
Fairfax	69,040,532.81	2,221,339.79	—	71,261,872.60
Fauquier	2,954,493.53	322,129.26	1,664.92	3,278,287.71
Floyd	107,192.59	9,108.31	17,797.87	134,098.77
Fluvanna	458,575.00	32,751.81	13,252.20	504,579.01
Franklin	670,583.20	100,439.20	120,384.30	891,406.70
Frederick	2,262,751.58	720,279.86	164,270.88	3,147,302.32
Giles	695,980.16	837,063.36	106,876.32	1,639,919.84
Gloucester	986,685.26	12,651.60	—	999,336.86
Goochland	744,715.07	87,505.37	—	832,220.44
Grayson	143,412.88	133,021.52	22,857.46	299,291.86
Greene	389,562.25	863.25	—	390,425.50
Greenville	566,442.24	119,197.00	—	685,639.24
Halifax	653,535.76	461,320.08	—	1,114,855.84
Hanover	4,736,939.34	374,823.91	236,966.60	5,348,729.85
Henrico	16,899,953.00	1,442,988.00	—	18,342,941.00
Henry	1,491,301.80	1,947,290.91	—	3,438,592.71
Highland	106,999.90	1,896.80	6,592.00	115,488.70
Isle of Wight	1,658,006.13	1,697,587.56	—	3,355,593.69
James City	1,894,893.32	2,267,502.00	—	4,162,395.32
King George	499,280.62	22,775.40	—	522,056.02
King & Queen	135,901.84	16,855.00	3,416.29	156,173.13
King William	477,542.35	187,353.27	16,904.14	681,799.76
Lancaster	494,644.87	5,857.70	59,992.70	560,495.27
Lee	164,110.43	168,733.21	9,027.51	341,871.15
Loudon	5,785,399.04	100,457.09	—	5,885,856.13
Louisa	181,374.11	30,353.84	23,837.86	235,565.81
Lunenburg	343,929.88	114,069.20	20,046.00	478,045.08
Madison	332,465.55	11,259.60	29,145.83	372,870.98
Mathews	403,148.05	—	—	403,148.05
Mecklenburg	604,858.00	216,102.25	116,955.55	937,915.80
Middlesex	503,717.06	5,916.00	16,499.58	526,132.64
Montgomery	1,386,877.37	279,080.16	257,043.63	1,923,001.16
Nelson	472,086.90	18,858.00	—	490,944.90
New Kent	525,374.25	11,838.00	—	537,212.25
Northampton	563,243.88	68,851.46	34,250.12	666,345.46
Northumberland	401,992.66	21,000.45	17,288.40	440,281.51
Nottoway	533,577.32	48,370.05	49,269.89	631,217.26
Orange	1,128,482.34	190,117.70	48,645.58	1,367,245.62
Page	429,110.09	55,682.29	26,701.20	511,493.58
Patrick	480,601.19	89,320.12	59,652.53	629,573.84
Pittsylvania	1,309,259.40	724,086.60	92,475.46	2,125,821.46
Powhatan	288,993.70	12,521.20	—	301,514.90
Prince Edward	493,573.34	49,254.40	86,979.06	629,806.80
Prince George	912,506.98	14,181.90	—	926,688.88
Prince William	$ 11,083,075.78	$ 194,717.31	$ 479,237.96	$ 11,757,031.05
Pulaski	805,629.57	463,337.76	158,322.24	1,427,289.57
Rappahannock	132,038.17	—	—	132,038.17
Richmond	431,300.13	28,561.80	41,268.50	501,130.43
Roanoke	4,831,404.93	609,236.70	—	5,440,641.63
Rockbridge	930,565.89	176,289.75	—	1,106,855.64
Rockingham	1,827,540.90	509,629.40	116,785.91	2,453,956.21
Russell	475,019.19	132,439.08	35,086.19	642,544.46
Scott	183,833.12	48,487.54	21,924.72	234,245.38
Shenandoah	1,106,974.31	389,743.22	81,831.00	1,558,548.53
Smyth	379,796.67	150,087.27	80,750.19	610,634.13
Southampton	1,270,517.47	124,335.67	23,721.16	1,418,574.30
Spotsylvania	1,225,865.59	343,003.11	29,468.55	1,598,337.25
Stafford	2,503,582.00	45,863.59	61,845.74	2,611,291.33
Surry	773,903.17	2,689.75	11,943.03	788,535.95
Sussex	441,349.09	195,926.61	42,542.58	679,818.28
Tazewell	2,205,096.18	899,742.14	281,937.19	3,386,775.51
Warren	949,638.66	310,080.40	—	1,259,719.06
Washington	665,921.10	539,882.40	—	1,205,803.50
Westmoreland	478,761.00	14,872.65	45,844.82	539,478.47
Wise	810,263.95	1,453,919.24	400,874.74	2,665,057.93
Wythe	431,746.18	72,243.60	89,483.46	593,473.24
York	2,275,531.52	566,846.51	—	2,842,378.03
Total Counties	$214,152,006.36	$31,497,020.16	$4,849,875.16	$250,498,901.68
Cities				
Alexandria	$14,898,536.63	$ 269,065.89	—	$ 15,167,602.52
Bedford	141,989.03	205,033.92	—	347,022.95
Bristol	419,124.87	179,502.64	—	598,627.51
Buena Vista	237,653.84	140,977.24	—	378,631.08
Charlottesville	2,133,988.48	176,809.45	—	2,310,797.93
Chesapeake	7,005,254.51	695,002.15	—	7,700,256.66
Clifton Forge	158,215.15	125.87	—	158,341.02
Colonial Heights	974,080.03	240,623.70	—	1,214,703.73
Covington	325,246.02	531,465.32	—	856,711.34
Danville	1,953,148.15	586,879.89	—	2,540,028.04
Emporia	302,428.90	92,305.60	—	394,734.50
Fairfax	1,893,074.99	33,060.85	—	1,926,135.84
Falls Church	1,159,269.56	137,550.91	—	1,296,820.47
Franklin	380,406.88	35,462.96	—	415,869.84
Fredericksburg	1,101,486.80	86,827.12	—	1,188,313.92
Galax	176,806.94	207,566.02	—	384,372.96
Hampton	9,940,170.63	628,735.50	—	10,568,906.13
Harrisonburg	767,968.69	153,599.04	—	921,567.73
Hopewell	960,602.15	2,838,145.50	—	3,798,747.65
Lexington	376,594.00	—	—	376,594.00
Lynchburg	2,401,718.05	1,652,909.37	—	4,054,627.42
Manassas	1,177,762.84	2,012,441.00	—	3,190,203.84
Manassas Park	258,872.19	—	—	258,872.19
Martinsville	522,174.92	390,064.52	—	912,239.44
Newport News	11,012,865.49	2,647,665.99	—	13,660,531.48
Norfolk	15,944,324.00	817,174.00	—	16,761,498.00
Norton	176,899.50	5,789.30	—	182,688.80
Petersburg	1,329,788.14	1,041,375.68	—	2,371,163.82
Poquoson	626,484.63	—	—	626,484.63
Portsmouth	5,940,571.31	471,229.69	—	6,411,801.00
Radford	317,127.10	203,421.12	—	520,548.22
Richmond	16,001,064.70	6,552,851.01	—	22,553,915.71
Roanoke	5,461,212.00	1,051,112.00	—	6,512,324.00
Salem	1,736,783.16	829,120.94	—	2,565,904.10
South Boston	246,256.60	29,150.54	—	275,407.14
Staunton	833,297.89	31,119.40	—	864,417.29
Suffolk	1,735,569.18	319,575.18	—	2,055,144.36
Virginia Beach	17,462,293.56	206,393.83	—	17,668,687.39
Waynesboro	832,408.65	884,682.60	—	1,717,091.25
Williamsburg	662,093.49	306.60	—	662,400.09
Winchester	1,520,135.96	393,327.04	—	1,913,463.00
Total Cities	$131,505,749.61	$26,758,449.38	—	$158,264,198.99
Aggregate	$345,657,755.97	$58,255,469.54	$4,849,875.16	$408,763,100.67

TABLE 5.7

Public Service Corporations
Assessed Values and Local Levies—Tax Year 1983—by Locality

Counties	Total Assessed Values	Total Local Levies
Accomack	$ 41,371,436	$ 196,090.49
Albemarle	90,322,940	756,597.27
Alleghany	24,522,923	192,009.95
Amelia	13,177,647	67,910.14
Amherst	30,589,226	230,703.69
Appomattox	23,493,939	164,862.78
Arlington	396,903,558	4,097,369.16
Augusta	81,501,310	480,643.76
Bath	312,705,782	1,667,440.65
Bedford	96,162,524	526,730.31
Bland	5,291,108	44,332.33
Botetourt	59,233,469	476,330.24
Brunswick	23,783,829	121,661.95
Buchanan	65,324,341	328,993.12
Buckingham	40,216,478	166,412.08
Campbell	95,224,365	467,836.95
Caroline	35,587,713	183,511.20
Carroll	29,317,478	150,823.06
Charles City	8,890,717	116,296.81
Charlotte	25,475,091	97,989.16
Chesterfield	413,847,434	4,214,239.37
Clarke	16,899,246	91,791.49
Craig	5,115,830	36,371.08
Culpeper	46,418,891	309,235.35
Cumberland	11,461,089	60,796.37
Dickenson	33,046,097	212,945.72
Dinwiddie	46,476,342	393,645.76
Essex	8,659,748	42,580.95
Fairfax	835,230,848	12,702,972.00
Fauquier	85,438,489	565,378.32
Floyd	13,727,566	82,365.00
Fluvanna	83,008,536	539,184.82
Franklin	26,873,045	166,832.61
Frederick	70,185,270	438,304.11
Giles	68,040,011	494,287.99
Gloucester	21,280,016	139,828.51
Goochland	24,349,955	177,320.75
Grayson	12,978,715	56,424.38
Greene	11.505,813	75,623.18
Greensville	14,453,526	64,275.26
Halifax	51,120,509	201,748.11
Hanover	79,644,473	625,115.02
Henrico	222,377,555	2,294,212.00
Henry	52,095,441	311,218.24
Highland	8,531,588	32,435.29
Isle of Wight	33,240,584	189,360.33
James City	43,888,107	337,053.80
King George	10,695,889	115,968.37
King & Queen	5,099,485	46,934.68
King William	21,317,839	156,192.67
Lancaster	13,045,742	45,912.27
Lee	39,682,219	277,510.77
Loudoun	138,808,987	1,627,689.20
Louisa	1,444,765,824	5,082,431.00
Lunenburg	19,638,956	86,497.83
Madison	11,041,070	61,824.90
Mathews	7,568,371	40,114.24
Mecklenburg	35,094,381	202,911.66
Middlesex	13,779,418	56,517.13
Montgomery	68,067,532	520,205.73
Nelson	33,447,104	206,591.23
New Kent	17,923,308	141,429.23
Northampton	14,969,563	191,885.05
Northumberland	11,428,680	51,897.73
Nottoway	26,430,609	115,807.22
Orange	57,701,157	369,154.35
Page	21,639,760	145,967.53
Patrick	10,193,885	61,435.99
Pittsylvania	119,059,236	473,544.72
Powhatan	18,084,547	112,835.80
Prince Edward	25,800,021	157,585.09
Prince George	25,825,934	177,619.87
Prince William	380,473,795	5,665,021.81
Pulaski	$ 42,816,887	$ 270,621.82
Rappahannock	7,534,495	37,270.40
Richmond	11,907,216	82,492.96
Roanoke	70,788,038	810,094.39
Rockbridge	36,324,852	183,413.12
Rockingham	57,820,318	257,988.45
Russell	137,595,794	1,225,411.12
Scott	32,016,750	256,573.90
Shenandoah	49,394,406	267,631.66
Smyth	46,129,172	260,942.77
Southampton	25,091,794	90,641.57
Spotsylvania	57,389,981	384,549.56
Stafford	46,096,484	587,875.35
Surry	716,771,447	2,801,166.25
Sussex	25,765,191	135,070.14
Tazewell	42,331,183	273,817.11
Warren	29,724,115	208,390.17
Washington	40,781,105	261,579.82
Westmoreland	17,567,238	123,656.81
Wise	54,983,377	174,896.17
Wythe	52,376,758	240,769.01
York	231,587,740	1,557,832.65
Total Counties	$8,263,368,251	$62,074,262.18
Cities		
Alexandria	$ 364,280,278	$ 5,253,728.75
Bedford	5,999,795	40,502.50
Bristol	10,491,775	118,097.89
Buena Vista	5,655,596	57,546.64
Charlottesville	61,811,383	745,736.03
Chesapeake	256,572,659	1,758,966.98
Clifton Forge	9,970,680	122,306.99
Colonial Heights	12,353,603	156,938.76
Covington	10,807,502	75,519.99
Danville	34,120,234	302,128.38
Emporia	10,763,471	75,345.24
Fairfax	39,435,150	527,458.86
Falls Church	10,268,529	110,941.76
Franklin	6,900,581	54,602.53
Fredericksburg	29,560,905	390,952.09
Galax	7,363,116	74,439.67
Hampton	95,998,022	1,324,547.75
Harrisonburg	23,614,410	163,153.53
Hopewell	32,262,538	363,680.13
Lexington	8,324,693	79,448.00
Lynchburg	85,563,896	958,315.64
Manassas	24,607,629	310,629.00
Manassas Park	2,300,046	45,295.35
Martinsville	16,473,856	130,467.53
Newport News	172,949,222	2,168,782.14
Norfolk	334,796,910	4,542,983.43
Norton	19,744,947	164,477.85
Petersburg	54,982,685	865,302.43
Poquoson	3,951,257	33,149.76
Portsmouth	77,043,435	1,112,474.24
Radford	11,339,488	109,309.02
Richmond	414,413,078	6,510,627.54
Roanoke	172,852,199	2,395,825.00
Salem	21,411,882	273,489.37
South Boston	8,946,569	88,643.38
Staunton	30,390,988	328,369.81
Suffolk	66,326,724	690,476.76
Virginia Beach	212,974,730	1,749,016.00
Waynesboro	19,969,433	214,116,71
Williamsburg	20,232,248	131,426.69
Winchester	22,024,462	219,168.01
Total Cities	$2,829,850,604	$34,838,388.13
Aggregate	$11,093,218,855	$96,912,650.31